

Oregon Board of Forestry – Public Meeting

Wednesday, March 6, and Thursday, March 7, 2024

March 6, Wednesday Afternoon – Hybrid Public Meeting 1:30 p.m. – 4 p.m.

The Board will meet for their regular public business meeting at the ODF Headquarters, Tillamook Room - 2600 State St, Salem, OR, 97310

March 7, Thursday Morning – Hybrid Public Meeting 8 a.m. – 12 p.m.

The Board will meet for their regular public business meeting at the ODF Headquarters, Tillamook Room - 2600 State St, Salem, OR, 97310

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The Board of Forestry March 6 and 7 public meetings will be hybrid to allow both in-person and virtual attendance. Each meeting day will be streamed live on the department’s YouTube channel. An opportunity for the public to provide live testimony will be available. Sign-up instructions can be found on the Board’s meeting website, <https://www.oregon.gov/odf/board/Pages/bofmeetings.aspx>. Written testimony may be submitted before, or up to two weeks after, the meeting day to [boardofforestry@odf.oregon.gov](mailto:boardofforestry@odf.oregon.gov). Please include the meeting date, agenda item number or topic header with the written submission.

### **The link to view the Board of Forestry Meeting**

<https://www.youtube.com/c/OregonDepartmentofForestry>

The matters under the Consent Agenda will be considered in one block. Any board member may request the removal of any item from the consent agenda. Items removed for separate discussion will be considered after approval of the consent agenda. Public comment will not be taken on consent agenda items.

## **March 6th Public Meeting**

### **Consent Agenda**

- 1:30 – 1:31 **A. Financial Dashboard Report – January and February 2024..... James Short**
- 1:30 – 1:31 **B. Approval of Agency Director Financial Transactions, Fiscal Year 2023 .....James Short**
- 1:30 – 1:31 **C. Rangeland Protection Association Formation: Expansion of Field-Andrews RPA Boundary ..... Levi Hopkins**
- 1:30 – 1:31 **D. Annual Report on Tribal Working Relationships and Activities .....Deanna Grimstead**
- 1:30 – 1:31 **E. Forest Practices Interagency Meeting Report..... Josh Barnard**

### **Action and Information**

- 1:31 – 1:51 **1. State Forester and Board Member Comments ....State Forester Mukumoto and Chair Kelly**  
*The department’s agency director and board members reserve this time to provide commentary. This is an information item.*
- 1:51– 2:21 **2. Public Forum .....Members of the Public**  
*Sign-up instructions for commenting will be posted on the Board’s meeting webpage and people are asked to limit comments to three minutes or less. Forum is reserved for remarks on information items and topics off the agenda. Comment times may be reduced at the discretion of the Board Chair. This is an information item.*
- 2:21 – 3:00 **3. Governance for the Board of Forestry-Board Policies Manual Adoption .....**  
*State Forester Mukumoto and Clark Seely*  
*The Department’s contracted moderator will provide updates to the Board on the final draft Board Policies Manual, including legal review and public comment received, and an overall implementation plan going forward. The final draft Board Policies Manual will be presented for Board approval from the Board Policies Manual Development Work Group. 30 minutes*

*for public testimony is available, as this is a decision for item 3. Open slots on meeting day are first come, first serve.*

- 3:00 – 3:15      Afternoon break
- 3:15 – 3:30      4.    **\*Vision for Oregon’s Forests Update** ..... Joy Krawczyk  
*The Department will provide an update on recent and upcoming activities related to the revision of the Forestry Program for Oregon, now known as the Vision for Oregon’s Forests. This is an information item.*
- 3:30 – 3:45      5.    **Forest Trust Land Advisory Committee Testimony** FTLAC Chair, Vice-Chair, Commissioners  
*The FTLAC is a statutorily established committee that advises the Board on State Forests policy. This is an information item.*
- 3:45 – 4:00      Meeting Day One adjourned

### **March 7th Public Meeting**

**Action and Information**

- 8:01 – 9:01      6.    **Macias, Gini, and O’Connell Implementation Plan Close Out** ..... Sabrina Perez and MGO  
*The department will provide a joint update with Macias, Gini, and O’Connell (MGO) on the implementation of MGO recommendations. This is an information item.*
- 9:01 – 11:30    7.    **State Forester Recommendation Regarding State Forest draft Habitat Conservation Plan for Western Oregon** ..... State Forester Mukumoto  
*The State Forester hosted listening sessions to hear new information from the public in response to the December 2023 release of model outcomes for long-term timber harvest and revenue projections on State Forest land under the draft Habitat Conservation Plan (HCP) and draft Forest Management Plan (FMP). The State Forester formed a recommendation for the Board’s consideration. 30 minutes of public testimony at two minutes each are provided, as this is a decision for item 7. Open slots on meeting day are first come, first serve.*
- 11:30 – 11:45    8.    **Board Meeting Wrap-Up** ..... Chair Kelly and Board Members
- 11:45 – 12:00    Meeting Day Two adjourned

The times listed on the agenda are approximate. At the discretion of the chair, the time and order of agenda items—including the addition of breaks—may change to maintain the meeting flow. The board will hear public testimony [\*excluding marked items] and engage in discussion before proceeding to the next item. \* A single asterisk preceding the item number marks a work session, and public testimony/comment will not be accepted.

**BOARD WORK PLANS:** Board of Forestry (Board) Work Plans result from the board's identification of priority issues. Each item represents the commitment of time by the Board of Forestry and Department of Forestry staff that needs to be fully understood and appropriately planned. Board Work Plans form the basis for establishing Board of Forestry meeting agendas. The latest versions of these plans can be found on the Board's website at: <https://www.oregon.gov/odf/Board/Pages/AboutBOF.aspx>

**PUBLIC TESTIMONY:** The Board of Forestry places great value on information received from the public. The Board will only hold public testimony at the meeting for decision items. The Board accepts written comments on all agenda items except consent agenda and Work Session items [see explanation below]. Those wishing to testify or present information to the Board are encouraged to:

- Provide written summaries of lengthy, detailed information.
- Remember that the value of your comments is in the substance, not length.
- For coordinated comments to the Board, endorse rather than repeat the testimony of others.
- To ensure the Board will have an opportunity to review and consider your testimony before the meeting, please send comments no later than 72 hours before the meeting date. If submitted after this window of time the testimony will be entered into the public record but may not be viewed by the Board until after the meeting.
- To provide oral comments at an in-person meeting, sign in at the information table in the meeting room when you arrive. For virtual meetings, follow the sign-up instructions provided in the meeting agenda.

Written comments for public testimony provide a valuable reference and may be submitted before, during, or up to two weeks after the meeting for consideration by the Board. Send to [boardofforestry@odf.oregon.gov](mailto:boardofforestry@odf.oregon.gov). All comments to the Board will become part of the official record of the meeting and made available to the public on the Board's webpage.

There may be the opportunity to provide oral comments during a board meeting. Typically, commenters have two to three minutes to make their comments. Those requesting additional time for testimony should contact the Board Support Office at least three days before the meeting. Comment on decision items is limited to 30 minutes per decision item.

Members of the public may be required to register in advance to provide oral comments. Please check the Board meeting webpage for registration requirements and deadlines.

If you are experiencing technical issues or require accommodations, email [BoardofForestry@odf.oregon.gov](mailto:BoardofForestry@odf.oregon.gov) or contact the Board Support Office at (503) 945-7210.

**WORK SESSIONS:** Certain agenda topics may be marked with an asterisk indicating a "Work Session" item. Work Sessions provide the Board with an opportunity to receive information and/or make decisions after considering previous public comments and staff recommendations. No new public comment will be taken. However, the Board may choose to ask questions of the audience to clarify issues raised.

- During consideration of contested civil penalty cases, the Board will entertain oral arguments only if Board members have questions relating to the information presented.
- Relating to the adoption of Oregon Administrative Rules: Under Oregon's Administrative Procedures Act, the Board can only consider those comments received by the established deadline as listed on the Notice of Rulemaking form. Additional input can only be accepted if the comment period is formally extended (ORS 183.335).

**GENERAL INFORMATION:** For regularly scheduled meetings, the Board's agenda is posted on the web at [www.oregonforestry.gov](http://www.oregonforestry.gov) two weeks before the meeting date. During that time, circumstances may dictate a revision to the agenda, either in the sequence of items to be addressed or in the time of day the item is to be presented. The Board will make every attempt to follow its published schedule and requests your indulgence when that is not possible.

To provide the broadest range of services, lead-time is needed to make the necessary arrangements for offsite locations. If special materials, services, or assistance is required, such as a sign language interpreter, assistive listening device, or large print material, please contact our Public Affairs Office at least seven working days before the meeting via telephone at 503-945-7200 or fax at 503-945-7212.

Use of all tobacco products in state-owned buildings and on adjacent grounds is prohibited.



|                       |                                                                                                                                               |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Agenda Item No:       | A                                                                                                                                             |
| Work Plan:            | Administrative                                                                                                                                |
| Topic:                | Financial Dashboard                                                                                                                           |
| Presentation Title:   | Department Financial Report for January and February 2024                                                                                     |
| Date of Presentation: | March 6, 2024                                                                                                                                 |
| Contact Information:  | James Short, Department Chief Financial Officer<br>(503) 945-7275, <a href="mailto:james.short@odf.oregon.gov">james.short@odf.oregon.gov</a> |

### **SUMMARY AND CONTEXT**

An executive financial report and summary will be submitted monthly to ensure the Board of Forestry (Board) has up-to-date information for oversight of the Department's financial condition. This report will include the financial and budgetary status of the Department as well as other ancillary topics as appropriate.

### **BACKGROUND AND ANALYSIS**

This consent item is transparent publishing of the Department's transmittal of monthly financial reports to the Board of Forestry. While executive-level in nature, the financial report provides information on various topics that are either germane, or have direct impacts on the financial status of the agency, or other administrative functions of the organization during any given month.

This financial report will continue to evolve. As the Department's reporting ability matures and insights into its operational and administrative work improve, this financial report will reflect those improvements. These improvements could include operational or process improvements or introducing new systems and technologies that enhance the Department's administrative capabilities. In addition, Board input will be factored in as the report evolves.

### **NEXT STEPS**

The Board will receive the Department's Financial Report the third week of every month, whether a Board meeting is occurring or not. This will allow the Department to report on the previous month while allowing for the fiscal month closing process to conclude.

### **ATTACHMENTS**

- 1) Department of Forestry Financial Report for January 2024
- 2) Department of Forestry Financial Report for February 2024 (available before meeting)



February 1, 2024

Sen. Elizabeth Steiner, Co-Chair  
Rep. Tawna Sanchez, Co-Chair  
Joint Committee on Ways and Means  
900 Court St. NE, H-178  
Salem, OR 97301

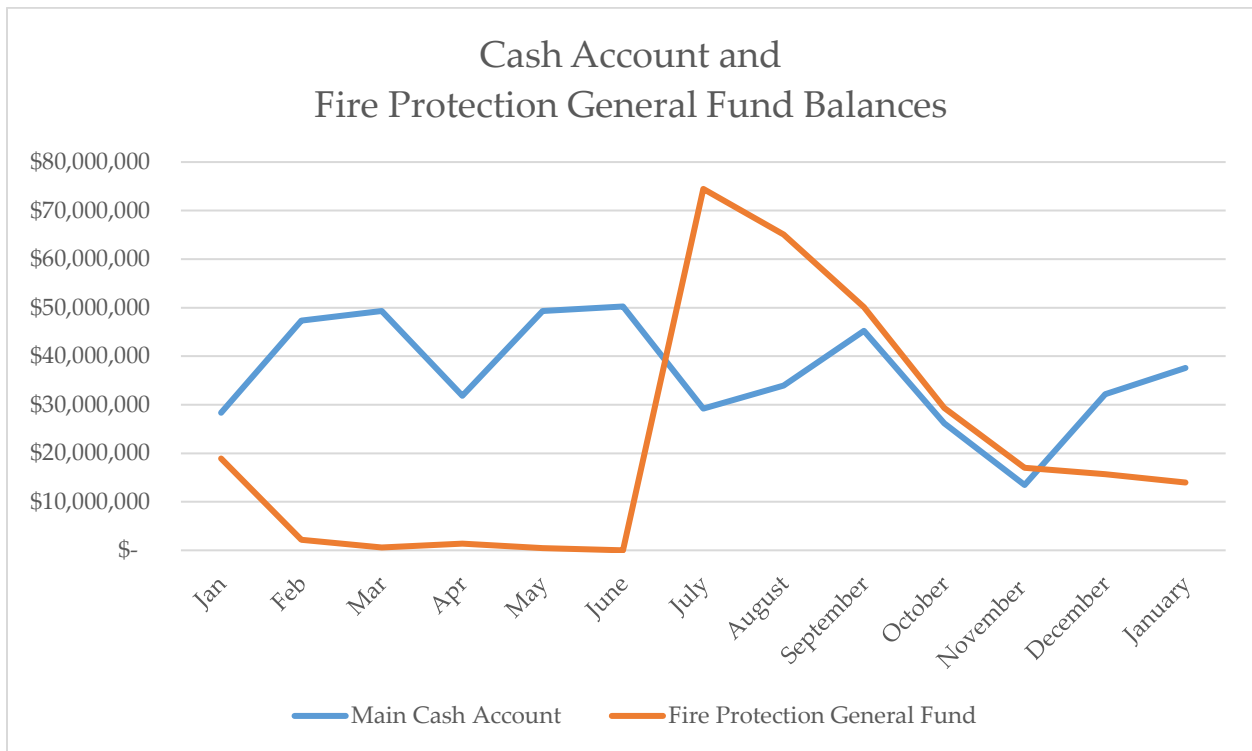
Re: Oregon Department of Forestry (ODF)—Monthly financial condition report

Dear Co-Chairs,

### Cash and General Fund Balances

As of January 16, ODF's principal cash account balance was \$37.5 million, and the 2023-25 Protection Division General Fund appropriation balance was \$14 million (Figure 1). Between December and January, the cash account balance had a net increase of \$5.4 million, and the Protection Division General Fund balance had a net reduction of \$1.6 million.

Figure 1 - Cash Account and Fire Protection/Cash Flow General Fund Balances as of January 16, 2024.



## Financial Projections

Net financial activity for December 2023 resulted in a net increase of \$2 million to the department’s available resources (Table 1).

Actual revenues and expenditures for December were respectively \$22 million and \$16 million less than projected (Table 1). The revenue variance was due to receiving multiple revenue sources the previous month instead in the projected month of December. The expenditure variance is due to initially projecting a final fire season payment advance to Douglas Forest Protection Association would be needed for the final vendor payments for Tyee Ridge Complex. As well as projecting the processing of outstanding agency transfers to the Department of Administrative Services (DAS). These transfers will remain on hold until additional revenues are received.

Quarterly distributions to counties for their respective portion of timber sales revenue will occur by the end of January. These distributions will be offset by the partial payment of the fire season 2021 insurance claim.

*Table 1 - Financial Projections through Jan 16, 2024(in thousands)*

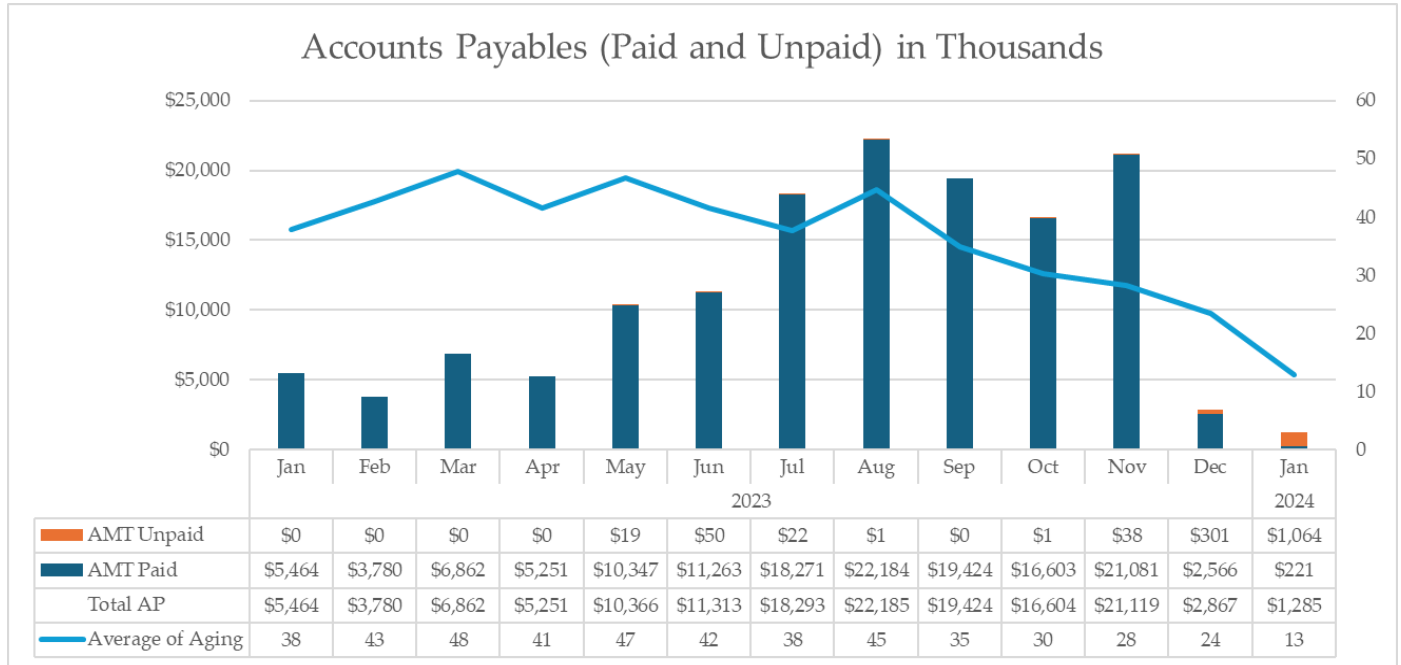
|                                       | 23-Dec     |            | 24-Jan     | 24-Feb     |
|---------------------------------------|------------|------------|------------|------------|
|                                       | Projection | Actual     | Projection | Projection |
| <b>Total Revenue</b>                  | \$39,565   | \$17,424   | \$40,028   | \$23,940   |
| <b>Total Expenditures</b>             | (\$30,986) | (\$15,439) | (\$36,698) | (\$19,531) |
| <b>Net Total Exp/Rev</b>              | \$8,579    | \$1,986    | \$3,330    | \$4,409    |
| <b>Beginning Cash Balance</b>         | \$41,158   | \$41,158   | \$46,025   | \$49,355   |
| <b>End of Month Cash Balance*</b>     | \$49,737   | \$46,025   | \$49,355   | \$53,764   |
| Less: Dedicated Funds                 | (\$17,250) | (\$20,580) | (\$17,106) | (\$18,202) |
| <b>End of Month Main Cash Balance</b> | \$32,487   | \$25,445   | \$32,249   | \$35,562   |
| <b>Available GF Appr</b>              | \$80,130   | \$83,079   | \$76,088   | \$69,096   |
| <b>Available Resources</b>            | \$112,617  | \$108,524  | \$108,337  | \$104,658  |

\* Includes reconciliation for non-cash revenue and expenditure transactions.

## Accounts Payable

Department-wide expenditure activity for the reporting period continues to be low, as is consistent for the department during the winter months and prior to the next fire season (Figure 2). Most of the amounts unpaid are payment holds to government partners as the department awaits reimbursements from various sources.

Figure 2 - Accounts Payable as of Jan 16, 2024



### Accounts Receivable

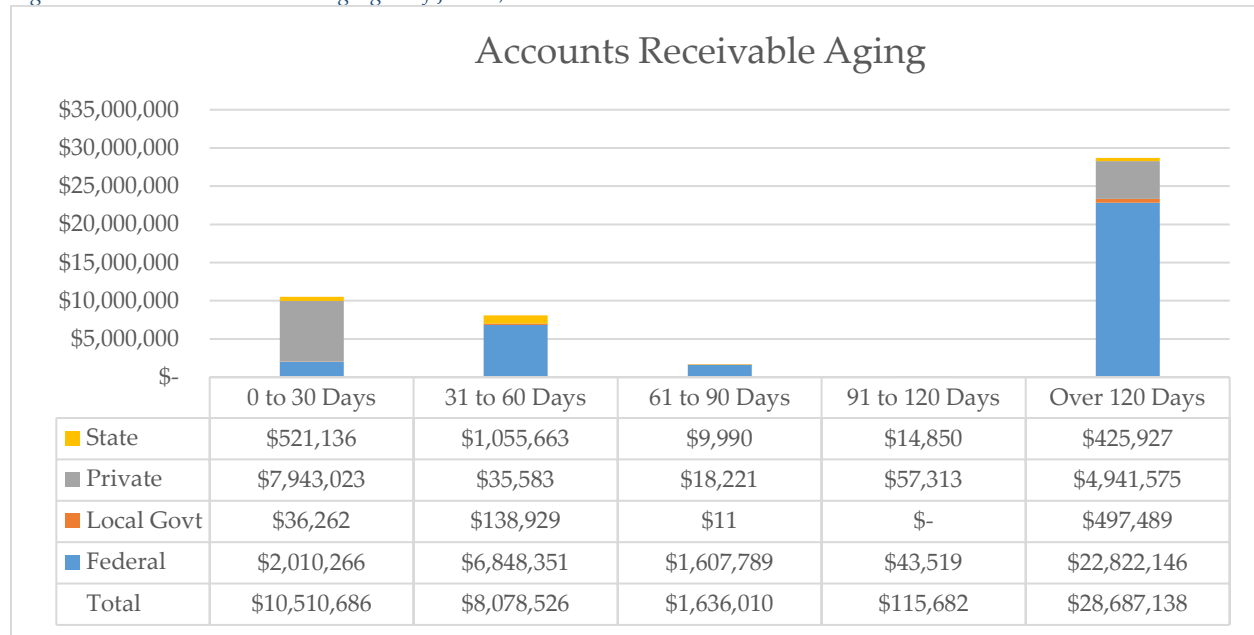
Between December and January, there was a net increase of \$2 million in the total accounts receivable balance (Figure 3).

Accounts older than 120 days equate to \$28.7 million, or 60% of the total balances owed to ODF (Figure 4). Of these accounts, the majority are due from FEMA (\$12 million), federal partners (\$11 million), and private parties for cost recovery (\$4.9 million).

Figure 3 - Accounts Receivable as of Jan 16, 2024



Figure 4 – Accounts Receivable Aging as of Jan 16, 2024



### Fire Costs

Table 2 – Gross Fire Cost Summary (red indicates estimates – in millions) as of Jan 16, 2024

| Fire Protection Large Fire Cost Summary |        |        |         |        |         |         |          |
|-----------------------------------------|--------|--------|---------|--------|---------|---------|----------|
| Fire Season                             | 2018   | 2019   | 2020    | 2021   | 2022    | 2023    | Total    |
| Fire Costs                              | 108.12 | 33.66  | 139.85  | 149.18 | 53.82   | 90.85   | 575.48   |
| Currently Invoiced                      | (0.53) | (0.15) | (10.98) | (4.12) | (6.12)  | (0.79)  | (22.69)  |
| Outstanding to Invoice                  | (0.06) | (0.54) | (1.81)  | (5.04) | (19.56) | (77.38) | (104.39) |

The department recovers some fire costs through two FEMA grant programs; however, not all fire costs are recovered through FEMA. Fire costs may also be collected via the fire funding framework, cost-share agreements, and cooperative agreements, which are all included in the numbers provided in Table 2.

FEMA-Public Assistance (PA) grants are awarded to the ODEM, who, in turn, passes the funds through to ODF. FEMA-Fire Management Assistance grants (FMAG) are awarded directly to ODF, and the department has immediate access to the funds once obligated.

#### *FEMA grant applications submitted.*

As of January 16, 37 grant applications totaling \$12.3 million have been submitted to FEMA, of which \$11.8 million are obligated grant applications pending ODEM audit/review and distribution to ODF.

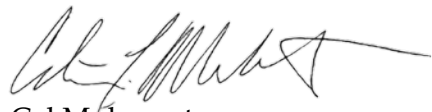
Two grant applications totaling \$47,000 were submitted through the FEMA-PA program are in the final FEMA review stage. Seven grant applications totaling \$461,000 submitted through the FEMA-FMAG program are also in their final review stage.

***FEMA grant applications not yet submitted.***

An additional \$5.8 million in estimated FEMA-PA and FMAG grant applications (18) have yet to be submitted to FEMA. This includes estimated fire costs for the 2023 fire season. Nine FEMA-FMAG applications associated with administrative costs (\$325,000) cannot be forwarded to FEMA until all ODF and subrecipient grants have been obligated by FEMA.

Nine FEMA grant applications (\$5.5 million) are associated with estimated suppression costs. They will be submitted to FEMA after completing all cost-share and fire payment reconciliations.

Sincerely,



Cal Mukumoto  
Oregon State Forester

c:  
Legislative Fiscal Office  
Chief Financial Office  
Oregon State Treasury  
Board of Forestry  
Governor's Office



March 1, 2024

Sen. Elizabeth Steiner, Co-Chair  
Rep. Tawna Sanchez, Co-Chair  
Joint Committee on Ways and Means  
900 Court St. NE, H-178  
Salem, OR 97301

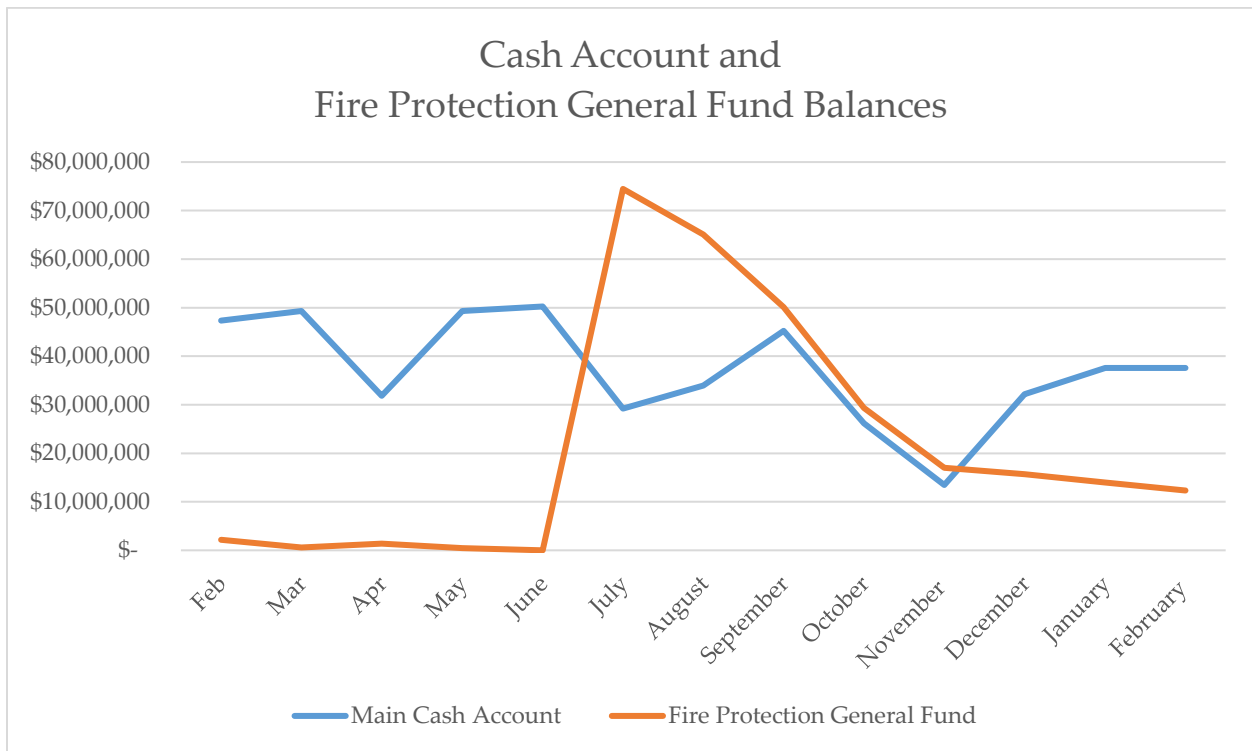
Re: Oregon Department of Forestry (ODF)—Monthly financial condition report

Dear Co-Chairs,

### Cash and General Fund Balances

As of February 16th, ODF's principal cash account balance was \$37.5 million, and the 2023-25 Protection Division General Fund appropriation balance was \$12 million (Figure 1). Between January and February, there was minimal change to the cash account balance, and the Protection Division General Fund balance had a net reduction of \$1.6 million.

Figure 1 - Cash Account and Fire Protection/Cash Flow General Fund Balances as of February 16, 2024.



## Financial Projections

Net financial activity for January 2024 resulted in a net increase of \$4 million to the department’s available resources (Table 1).

The quarterly distribution to counties for their respective portion of timber sales revenue occurred in January causing a decrease to the department’s available resources. However, the department received partial payment of \$12 million of the fire season 2021 insurance claim, which helped offset the decrease.

*Table 1 - Financial Projections through February 16, 2024 (in thousands)*

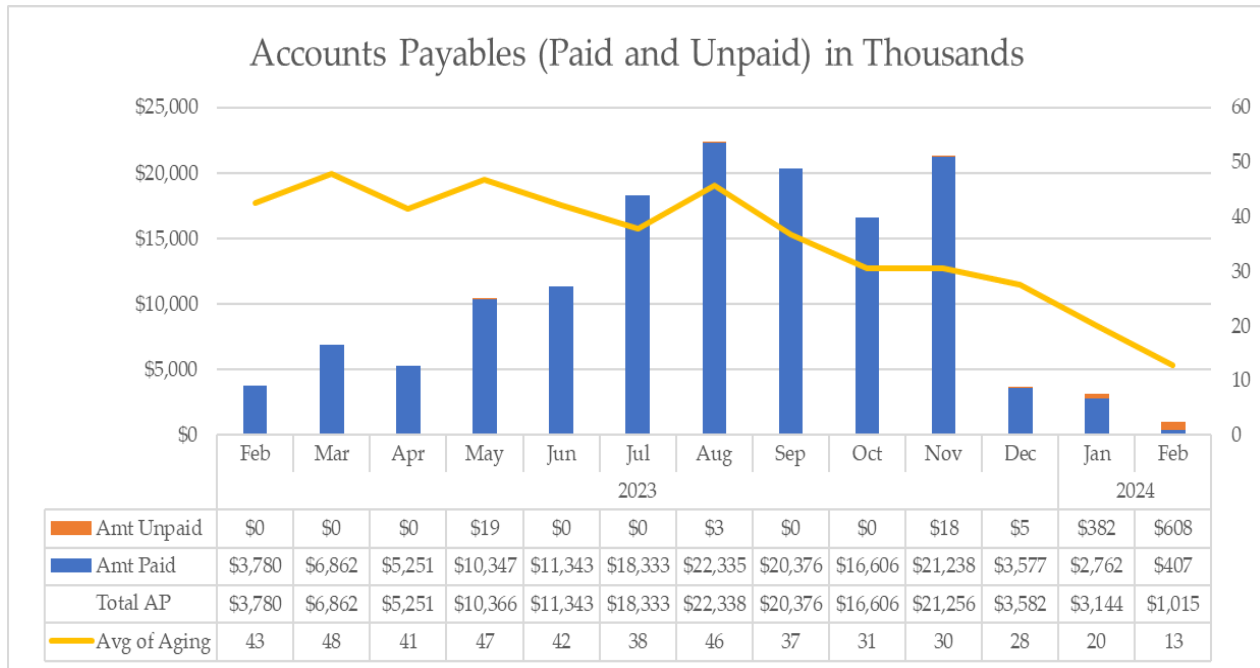
|                                       | 24-Jan     |            | 24-Feb     | 24-Mar     |
|---------------------------------------|------------|------------|------------|------------|
|                                       | Projection | Actual     | Projection | Projection |
| <b>Total Revenue</b>                  | \$40,028   | \$40,974   | \$23,940   | \$20,611   |
| <b>Total Expenditures</b>             | (\$36,698) | (\$36,929) | (\$19,531) | (\$20,098) |
| <b>Net Total Exp/Rev</b>              | \$3,330    | \$4,045    | \$4,409    | \$513      |
| <b>Beginning Cash Balance</b>         | \$46,025   | \$46,025   | \$54,592   | \$59,001   |
| <b>End of Month Cash Balance*</b>     | \$49,355   | \$54,592   | \$59,001   | \$59,514   |
| Less: Dedicated Funds                 | (\$17,106) | (\$17,499) | (\$17,677) | (\$17,677) |
| <b>End of Month Main Cash Balance</b> | \$3,249    | \$37,093   | \$41,324   | \$41,837   |
| <b>Available GF Appr</b>              | \$76,088   | \$79,456   | \$72,464   | \$65,472   |
| <b>Available Resources</b>            | \$108,337  | \$116,549  | \$113,788  | \$107,309  |



### Accounts Payable

Department-wide expenditure activity decreased since the last reporting period (Figure 2), which is consistent with the department’s fire season activity. The fire season was slower this year therefore seeing less invoices to pay and invoices were paid earlier in the year.

Figure 2 - Accounts Payable as of February 16, 2024



### Accounts Receivable

Between January and December, there was a net increase of \$2 million in the total accounts receivable balance (Figure 3).

Accounts older than 120 days equate to \$29.4 million, or 63% of the total balances owed to ODF (Figure 4). Of these accounts, the majority are due from FEMA (\$12.5 million), federal partners (\$19.8 million), and private parties for cost recovery (\$12.9 million).

Figure 3 - Accounts Payable as of February 16, 2024

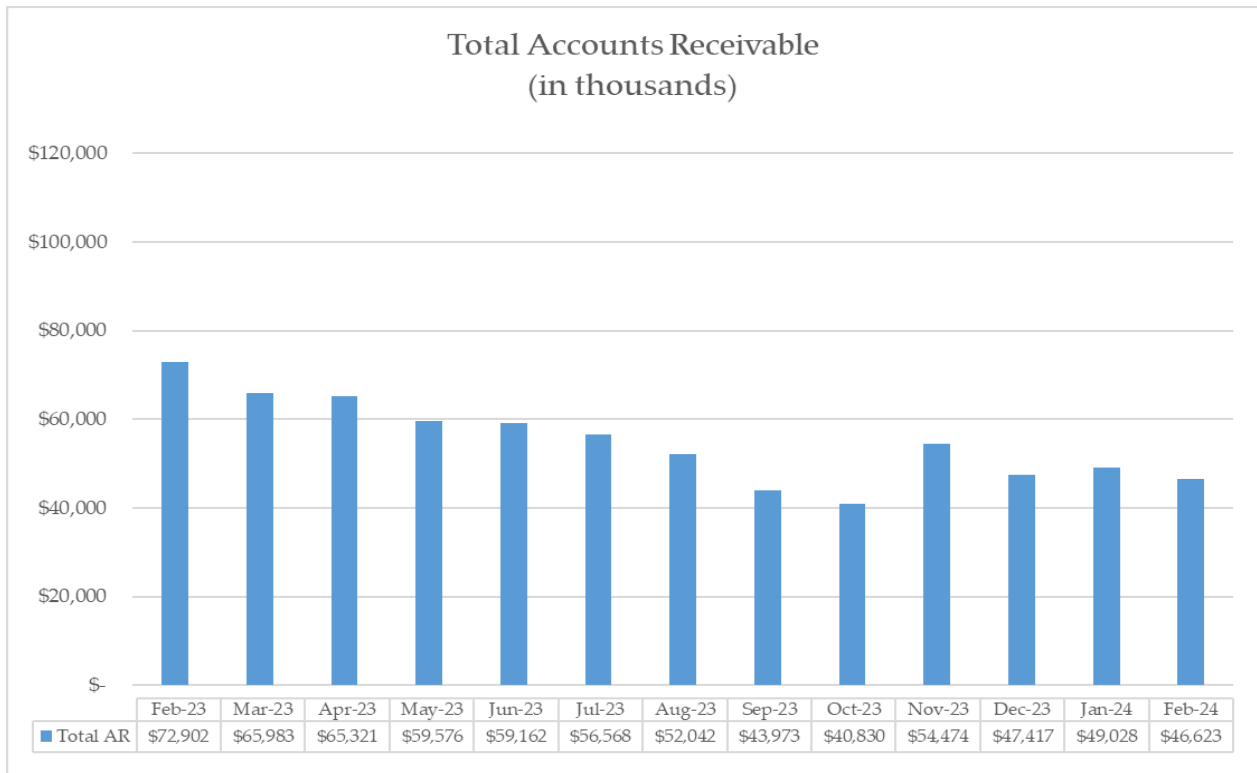
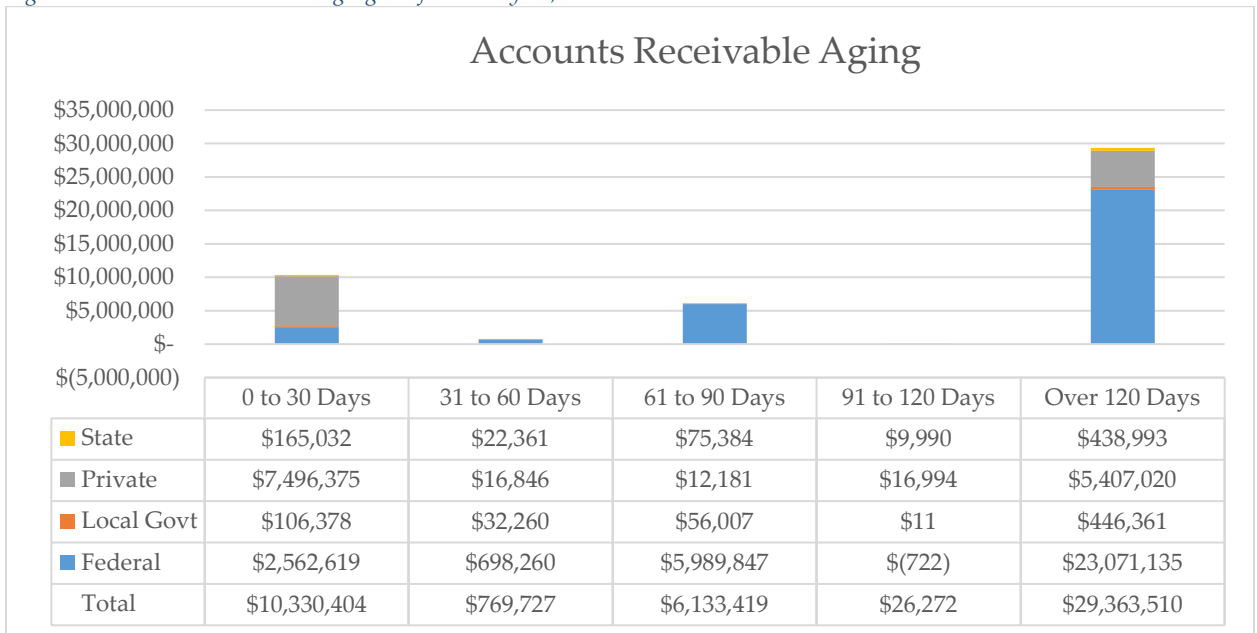


Figure 4 – Accounts Receivable Aging as of February 16, 2024



**Fire Costs**

*Table 2 – Gross Fire Cost Summary (red indicates estimates – in millions) as of February 16, 2024*

| <b>Fire Protection Large Fire Cost Summary</b> |               |               |                |               |                |                |                 |
|------------------------------------------------|---------------|---------------|----------------|---------------|----------------|----------------|-----------------|
| <b>Fire Season</b>                             | <b>2018</b>   | <b>2019</b>   | <b>2020</b>    | <b>2021</b>   | <b>2022</b>    | <b>2023</b>    | <b>Total</b>    |
| <b>Fire Costs</b>                              | <b>108.12</b> | <b>33.66</b>  | <b>139.85</b>  | <b>149.18</b> | <b>53.82</b>   | <b>90.85</b>   | <b>575.48</b>   |
| <b>Currently Invoiced</b>                      | <b>(0.16)</b> | <b>(0.16)</b> | <b>(10.98)</b> | <b>(5.01)</b> | <b>(6.05)</b>  | <b>(0.67)</b>  | <b>(23.03)</b>  |
| <b>Outstanding to Invoice</b>                  | <b>(0.06)</b> | <b>(0.49)</b> | <b>(1.67)</b>  | <b>(4.14)</b> | <b>(19.57)</b> | <b>(79.53)</b> | <b>(105.46)</b> |

The department recovers some fire costs through two FEMA grant programs; however, not all fire costs are recovered through FEMA. Fire costs may also be collected via the fire funding framework, cost-share agreements, and cooperative agreements, which are all included in the numbers provided in Table 2.

FEMA-Public Assistance (PA) grants are awarded to the ODEM, who, in turn, passes the funds through to ODF. FEMA-Fire Management Assistance grants (FMAG) are awarded directly to ODF, and the department has immediate access to the funds once obligated.

***FEMA grant applications submitted.***

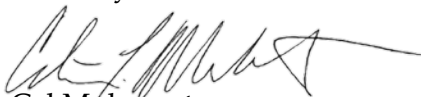
As of February 26th, 31 grant applications totaling \$11.8 million have been submitted to FEMA, of which \$11.8 million are obligated grant applications pending ODEM audit/review and distribution to ODF.

***FEMA grant applications not yet submitted.***

An additional \$5.8 million in estimated FEMA-PA and FMAG grant applications (18) have yet to be submitted to FEMA. This includes estimated fire costs for the 2023 fire season. Nine FEMA-FMAG applications associated with administrative costs (\$325,000) cannot be forwarded to FEMA until all ODF and subrecipient grants have been obligated by FEMA.

Nine FEMA grant applications (\$5.5 million) are associated with estimated suppression costs. They will be submitted to FEMA after completing all cost-share and fire payment reconciliations.

Sincerely,



Cal Mukumoto  
 Oregon State Forester

c:  
 Legislative Fiscal Office  
 Chief Financial Office  
 Oregon State Treasury  
 Board of Forestry  
 Governor’s Office

|                       |                                                                                                                                      |
|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| Agenda Item No.:      | B                                                                                                                                    |
| Work Plan:            | Administrative Work Plan                                                                                                             |
| Topic:                | Administrative Processes                                                                                                             |
| Presentation Title:   | Approval of Agency Director Financial Transactions, Fiscal Year 2023                                                                 |
| Date of Presentation: | March 6, 2024                                                                                                                        |
| Contact Information:  | James D. Short, Chief Financial Officer<br>(503) 302-8478 <a href="mailto:james.short@odf.oregon.gov">james.short@odf.oregon.gov</a> |

## **SUMMARY**

The purpose of this agenda item is to meet the requirements of statewide policy by having the Board review and approve transactions submitted by the State Forester, Cal Mukumoto for Fiscal Year 2023.

## **CONTEXT**

Oregon Department of Administrative Services policy 10.90.00 regarding internal controls requires the review and approval of certain financial transactions of the State Forester.

The financial transactions involved include:

- The director's monthly time report (including use of leave time).
- Travel expense reimbursement claims.
- Purchase card use approvals.
- Requests for vacation leave payoff.

As provided in the policy, by previous action, the Board has delegated the day-to-day review and approvals of these transactions to the Deputy State Forester, with an annual review by the Board of Forestry.

## **RECOMMENDATION**

The Department recommends the Board of Forestry review and approve the travel expense transactions and the leave usage transactions submitted by the State Forester, Cal Mukumoto, for Fiscal Year 2023, as summarized in Attachment 1, State Forester's Travel Claims Summary, and Attachment 2, State Forester's Leave Usage Summary.

There were no purchase card transactions or requests for vacation leave payoff in this time period. The State Forester will also have transactions reported in the following fiscal year.

## **ATTACHMENTS**

- (1) State Forester's Travel Claims Summary, Fiscal Year 2023
- (2) State Forester's Leave Usage Summary, Fiscal Year 2023

**State Forester's Travel Claims Summary Fiscal Year 2023**  
**July 1, 2022 through June 30, 2023**

| <b>Traveler</b> | <b>Destination</b>                                                                       | <b>Claim Total (\$)</b> | <b>Depart Date</b>                                                        | <b>Return Date</b>                                                        | <b>Purpose of Trip</b>                                                                                                                                                                                                                        |
|-----------------|------------------------------------------------------------------------------------------|-------------------------|---------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Cal Mukumoto    | Grants Pass<br>Merlin                                                                    | \$273.44                | 8/28/22                                                                   | 8/31/22                                                                   | Logan Taylor Memorial Service<br>Rum Creek Fire Tour                                                                                                                                                                                          |
| Cal Mukumoto    | Stevenson,<br>WA                                                                         | \$364.50                | 9/19/22                                                                   | 9/22/22                                                                   | NASF Annual Meeting                                                                                                                                                                                                                           |
| Cal Mukumoto    | Sun River<br>Portland                                                                    | \$374.50                | 10/09/22                                                                  | 10/13/22                                                                  | OFIC Annual Meeting<br>Board of Forestry                                                                                                                                                                                                      |
| Cal Mukumoto    | Bend<br>Tillamook<br>Seaside                                                             | \$486.95                | 11/02/22<br>11/14/22<br>11/16/22                                          | 11/03/22<br>11/14/22<br>11/17/22                                          | Landscape Resiliency Tour<br>STIA Meeting<br>Board of Forestry State Forests Workshop                                                                                                                                                         |
| Cal Mukumoto    | Hood River<br>Enterprise                                                                 | \$224.69                | 1/10/23<br>4/26/23                                                        | 1/10/23<br>4/28/23                                                        | Agency Leadership Program (ALP) Training<br>Board of Forestry Meeting                                                                                                                                                                         |
| Cal Mukumoto    | Pendleton<br>Sisters<br>Eugene<br>Canyonville<br>Issaquah, WA<br>Portland<br>Oregon City | \$1,224.08              | 4/25/23<br>6/07/23<br>6/11/23<br>6/13/23<br>6/20/23<br>6/21/23<br>6/23/23 | 4/25/23<br>6/08/23<br>6/12/23<br>6/14/23<br>6/21/23<br>6/22/23<br>6/24/23 | Rental Car – Board of Forestry Meeting<br>Board of Forestry Meeting<br>Association of Consulting Foresters Conference<br>CWSF Field Tour<br>CWSF Good Neighbor Authority Task Force<br>PNWCG June Meeting<br>Oregon Family Forests Convention |

\*These expenditures do not include direct payment to vendors by the Department of Forestry for travel and lodging.

**State Forester's Leave Usage Summary, Fiscal Year 2023**  
**July 1, 2022 through June 30, 2023**  
 (Hours)

**Cal Mukumoto**

| <b>Period</b> | <b>Sick Leave</b> | <b>Vacation Leave</b> | <b>Governor's Leave</b> | <b>Personal Business Leave</b> | <b>Misc. Paid Leave</b> | <b>Donated/ Lost Leave</b> | <b>Total Leave by Month</b> |
|---------------|-------------------|-----------------------|-------------------------|--------------------------------|-------------------------|----------------------------|-----------------------------|
| July-22       | 9                 | 1                     | 0                       | 20                             | 0                       | 0                          | <b>30</b>                   |
| Aug-22        | 0                 | 0                     | 0                       | 1                              | 0                       | 0                          | <b>1</b>                    |
| Sept-22       | 0                 | 9                     | 0                       | 3                              | 0                       | 0                          | <b>12</b>                   |
| Oct-22        | 5                 | 0                     | 0                       | 0                              | 0                       | 0                          | <b>5</b>                    |
| Nov-22        | 0                 | 17.5                  | 0                       | 0                              | 0                       | 0                          | <b>17.5</b>                 |
| Dec-22        | 0                 | 46                    | 0                       | 0                              | 0                       | 0                          | <b>46</b>                   |
| Jan-23        | 0                 | 0                     | 0                       | 0                              | 0                       | 0                          | <b>0</b>                    |
| Feb-23        | 0                 | 3                     | 0                       | 0                              | 0                       | 0                          | <b>3</b>                    |
| Mar-23        | 0                 | 0                     | 0                       | 0                              | 0                       | 0                          | <b>0</b>                    |
| Apr-23        | 0                 | 0                     | 0                       | 0                              | 0                       | 0                          | <b>0</b>                    |
| May-23        | 0                 | 8                     | 0                       | 0                              | 0                       | 0                          | <b>8</b>                    |
| Jun-23        | 0                 | 8                     | 0                       | 0                              | 0                       | 0                          | <b>8</b>                    |
| <b>Total</b>  | <b>14</b>         | <b>92.5</b>           | <b>0</b>                | <b>24</b>                      | <b>0</b>                | <b>0</b>                   | <b>130.5</b>                |

|                       |                                                                                                                                                      |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| Agenda Item No.:      | C                                                                                                                                                    |
| Work Plan:            | Fire Protection Work Plan                                                                                                                            |
| Topic:                | Ongoing Topic: Rangeland Protection Association Formation                                                                                            |
| Presentation Title:   | Expansion of Field-Andrews RPA Boundary                                                                                                              |
| Date of Presentation: | March 6, 2024                                                                                                                                        |
| Contact Information:  | Levi Hopkins, Fire Prevention and Policy Manager<br>(503) 949-3572, <a href="mailto:Levi.a.hopkins@odf.oregon.gov">Levi.a.hopkins@odf.oregon.gov</a> |

**SUMMARY**

The purpose of this agenda item is to obtain Board approval to proceed with an expansion of the current boundary for Field-Andrews Rangeland Protection Association to include additional rangeland not currently protected.

**CONTEXT**

This is part of the Department’s ongoing effort, pursuant to ORS 477.320, to assist rural communities in eastern Oregon to develop wildland fire protection coverage in areas that are currently unprotected.

**BACKGROUND AND ANALYSIS**

The Board approved to proceed with a public hearing to expand the boundary of the Field-Andrews RPA at the January 3,2024 meeting. A public hearing was held January 30, 2024, at the Trout Creek Ranch in Fields, Oregon.

Community interest in the expansion of the proposed Field-Andrews Rangeland Protection Association is high and is strongly supported by landowners in the Fields-Andrews area in Harney County. The Fields-Andrews Board of Directors is excited to bring in additional properties to assist with dues and additional volunteers to assist in Firefighting.

Landowners and residents of the area are increasingly worried about the incidence of rangeland fire. By protecting the outlying unprotected areas to meet up with adjacent agency boundaries and spreading the equipment out, they will have a much better chance of catching the range fires at a smaller size. The increased level of protection for this area can be achieved by bringing it into the Oregon Protection System and expanding the Rangeland Protection Association boundary.

No local residents opposed the proposed RPA expansion. Oral and written testimony was in full support of bringing these lands into the Rangeland Protection System and expanding the Rangeland Protection Association boundary.

## **RECOMMENDATION**

The Department recommends the Board take the following action when it meets on March 6, 2024:

Approve the expansion of the boundaries of the Field-Andrews Rangeland Protection Association, pursuant to ORS 477.320.

## **NEXT STEPS**

The Department will continue its work with local landowners in the area supporting the Field-Andrews Rangeland Protection Association. This will include developing mutual aid agreements, providing training as requested, offering FEPP equipment as available, and any other assistance as requested and feasible.

## **ATTACHMENTS**

- (1) Fields-Andrews Rangeland Protection Association Expansion Hearing Report
- (2) Written Testimony
- (3) Public Hearing Roster
- (4) Map of Proposed Expansion



**Date:** January 30, 2024  
**To:** Oregon Board of Forestry  
**From:** Allison Rayburn, ODF Rangeland Fire Program Coordinator  
**Subject:** Hearing Officer's Report on Fields-Andrews Rangeland Fire Protection Association boundary expansion ORS 477.320(1)

### Hearing Information

**Proposed Area:** 4,500 acres north of current Fields-Andrews RFPA, in Harney County  
**Hearing Date & Time:** January 30, 2024 @ 5:00 PM.  
**Hearing Location:** Trout Creek Ranch, Fields, Oregon  
**Written Comments Due:** January 30, 2024 by 5:00 p.m.  
**Hearing Authorized:** Board of Forestry meeting, January 3, 2024  
**Hearing Officer:** Allison Rayburn, ODF Rangeland Fire Program Coordinator

The Public Hearing on the proposal to expand the Fields-Andrews RFPA boundary and bring those additional lands into the Oregon Protection System was formally convened at 5:04 p.m. at the Trout Creek Ranch, after a discussion regarding the proposal. Registration forms were available for people who wished to provide oral comments on the proposed formation. The hearing was closed at 5:07 PM.

9 members of the public representing the area landowners attended the hearing. 8 people signed the Public Hearing Participation Record form and 3 provided oral comments. There was a discussion before the hearing to obtain further information on how the RFPA is funded and the agreements they have in place to work with the Wildland fire agencies.

### Summary of Oral Comments

Andy Gray the President for the Fields-Andrew Rangeland Fire Protection Association started off the oral comments, with a statement that he is in support of the expansion. David Wratford is good with the expansion and will be good to have a truck up North and final oral comment Rodney Hoagland said he is good with the RFPA expansion.

### Summary of Written Comments

The Harney County Emergency Manager delivered written comments in support of the Fields Andrews Rangeland Fire Protection Association expanding their boundary to take in the unprotected area.

The Harney County Judge provided written comments in support of the expansion of Fields Andrews Rangeland Fire Protection Association.

Department of State Lands provided written comments in full support of the expansion to include 160 acres of DSL.



Allison Rayburn  
ODF Rangeland Fire Program Coordinator  
Eastern Oregon Area



# Oregon

Tina Kotek, Governor

## Department of State Lands

951 SW Simpson Ave., Suite #104

Bend, OR 97702

(541) 388-6112

FAX (541) 388-6480

[www.oregon.gov/dsl](http://www.oregon.gov/dsl)

State Land Board

Tina Kotek

Governor

January 31, 2024

Oregon Department of Forestry

2600 State Street

Salem, OR 97310

LaVonne Griffin-Valade

Secretary of State

Tobias Read

State Treasurer

RE: Fields-Andrews protection boundary expansion

The Department of State Lands is in full support of the expansion of the Fields-Andrews Rangeland Fire Protection Associations boundary to include a 160-acre parcel of State Trust lands. These RFPA's have been critical in protecting Oregon rangelands from wildfire.

Thank you for your consideration and continued support.

Sincerely,

Randy Wiest

Rangeland Manager

CSF Real Property Division

Dept State Lands



# HARNEY COUNTY COURT

*Judge Bill Hart*

450 North Buena Vista #5, Burns, Oregon 97720

Phone: 541-573-6356 Fax: 541-573-8387

Websites: [www.harneycountyor.gov](http://www.harneycountyor.gov)

---

January 29, 2024

Oregon Department of Forestry  
2600 State Street  
Salem, Oregon 97310

RE: Fields-Andrews RFPA Expansion

On Behalf of the Harney County Court, I am sending this letter in support of the Fields-Andrews Fire Protection Association (RFPA) and their efforts to annex unprotected land into their established protection boundary.

The requested expansion would allow for earlier suppression efforts of rangeland fires that could potentially threaten private property and valuable agricultural resources in the area. This expansion would also foster continued coordination and bring increased resources to State and Federal rangeland firefighting partners. RFPAs in Harney County are a valued resource and are respected by land owners and partners alike.

Thank you for the opportunity to provide testimony on behalf of the Fields-Andrews RFPA and their efforts to annex unprotected lands into their protection boundaries.

Sincerely,

Bill Hart

County Judge

[bill.hart@harneycountyor.gov](mailto:bill.hart@harneycountyor.gov)



## HARNEY COUNTY EMERGENCY MANAGEMENT

**Melinda Todd, Emergency Manager**

450 North Buena Vista, Burns, Oregon 97720

Phone: 541-589-0918 Fax: 541-573-8387

E-mail: [Melinda.Todd@harneycountyOR.gov](mailto:Melinda.Todd@harneycountyOR.gov)

Website: [harneycountyor.gov](http://harneycountyor.gov)

---

Oregon Department of Forestry  
2600 State Street  
Salem, OR 97310

RE: Fields-Andrews Rangeland Fire Protection Association's Request to Expand

Oregon Board of Forestry

Harney County Emergency Management would like to support Fields-Andrews Rangeland Fire Protection Association (RFPA) and their efforts to annex unprotected land into their established protection boundary. This annexation of land will bring additional fire response to an area that currently does not have fire protection.

Thank you for the opportunity to provide testimony on behalf of the Fields-Andrews RFPA and their effort to include unprotected land into their protection boundaries.

Sincerely,

Melinda Todd  
Harney County Emergency Manager

**PUBLIC HEARING PARTICIPATION RECORD**  
**REQUEST TO EXPAND THE "FIELDS ANDREWS RFPA BOUNDARY" AREA INTO THE OREGON PROTECTION SYSTEM**  
**UNDER ORS 477.320**

Location: Trout Creek Ranch Date: 1/30/24 Time: 1700

**PLEASE PRINT**

| NAME & ORGANIZATION                              | MAILING ADDRESS                                | TESTIMONY SUBMITTED |      |
|--------------------------------------------------|------------------------------------------------|---------------------|------|
|                                                  |                                                | WRITTEN             | ORAL |
| MELINDA TODD, HARNEY COUNTY EMERGENCY MANAGEMENT | 450 NORTH BUENA VISTA<br>BURNS, OR 97720       | X                   |      |
| Bill Hart<br>Harney County Judge                 | 450 North Buena Vista<br>Burns, OR 97720       | X                   |      |
| ANDY GRAY<br>FIELDS - ANDREWS RFPA               | 45207 Whitehorse Ranch Ln.<br>Fields OR, 97710 |                     | X    |
| David W. Hatchford<br>F-A RFPA                   | 45931 " " "                                    |                     | X    |
| Rodney KONTOLAKA<br>FIELDS ANDREWS RFPA          | 22288 FIELDS DRIVE<br>FIELDS OR 97710          |                     | X    |
| Joe Kingon                                       | Oregon Edd Ranch                               |                     |      |
| Steve Doman                                      | Colony Ranch.                                  |                     |      |
| Zak Morgan                                       | 21541 Fields - Denio RD<br>Fields OR 97710     |                     |      |
| Brittany Enneberg                                | 62432 e Steens Mtn Rd.<br>Princeton, OR, 97721 |                     |      |
| Dereck Enneberg                                  | 62432 e Steens mtn, Rd<br>Princeton, OR, 97721 |                     |      |

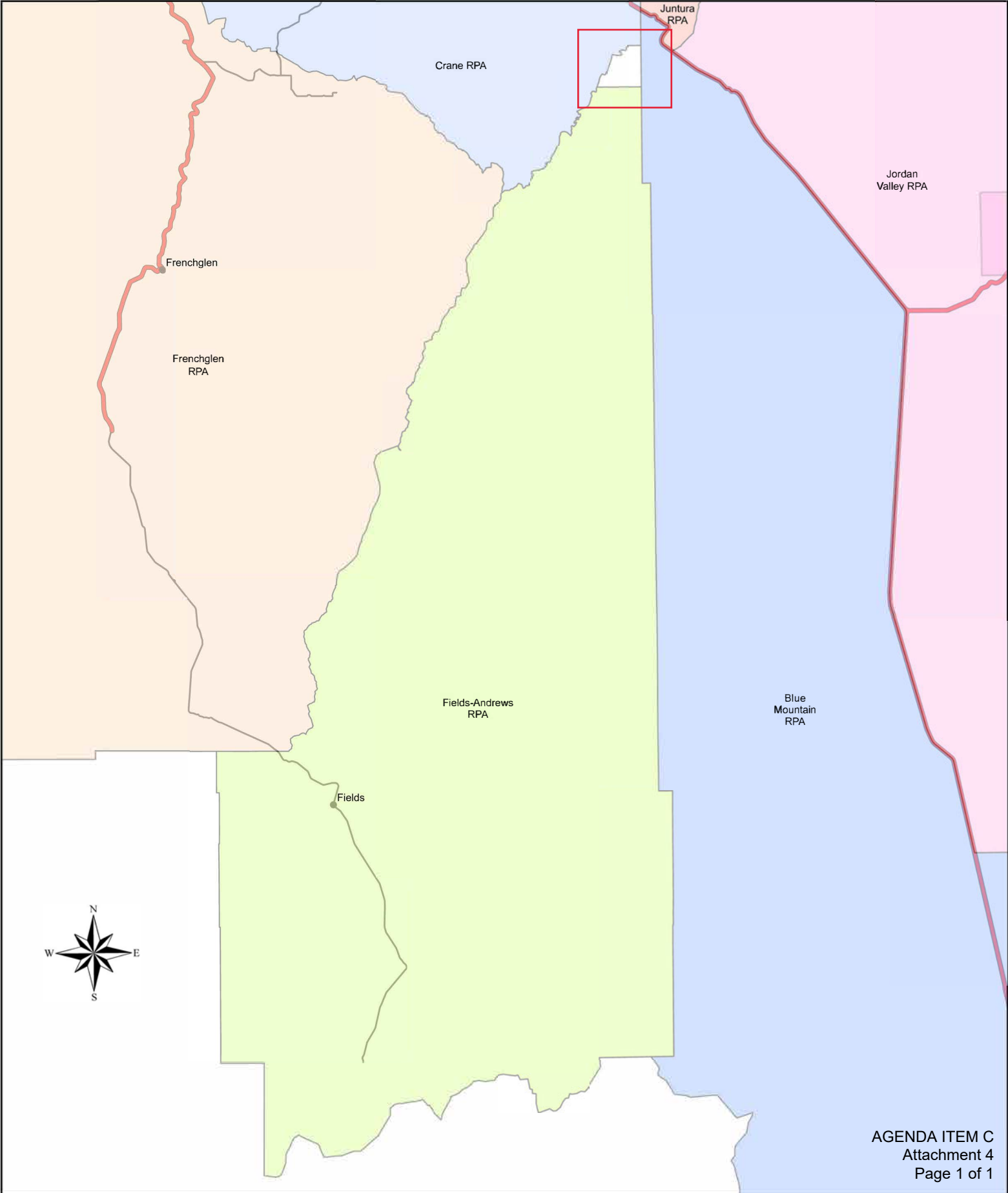
Revised 20100301

Randy Wiest - DSL

951 SW Simpson Ave Suite 104  
Bend, OR 97702

X

# Fields-Andrews Expansion





|                                 |                                                                                                                                                                                                                                                                                                              |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Agenda Item No.:</b>         | D                                                                                                                                                                                                                                                                                                            |
| <b>Topic:</b>                   | 2023 Government-to-Government Report on Tribal Relations                                                                                                                                                                                                                                                     |
| <b>Date Presented to Board:</b> | March 6, 2024                                                                                                                                                                                                                                                                                                |
| <b>Contact Information:</b>     | Dr. Deanna Grimstead, Deputy Tribal Liaison and Cultural Resource Steward, <a href="mailto:deanna.n.grimstead@odf.oregon.gov">deanna.n.grimstead@odf.oregon.gov</a><br>Mike Shaw, Deputy State Forester and Tribal Liaison, <a href="mailto:michael.h.shaw@odf.oregon.gov">michael.h.shaw@odf.oregon.gov</a> |

**SUMMARY**

Under Oregon Revised Statutes (ORS) 182.164, State agencies are directed to develop and implement policy relating to Tribal relations (“Tribe” having the meaning of any federally recognized Indian Tribe in Oregon [2001c.177§1]). Annually, agencies are required to submit a report to the Governor and Legislative Commission on Indian Services (LCIS). The report includes the adopted policy, those responsible for developing and implementing agency programs affecting Tribes, the process the agency uses to identify programs affecting Tribes, and the method the Department uses to notify employees of the adopted policy [(182.166(3)(a-f)]. The Oregon Department of Forestry (ODF) uses this report to summarize its government-to-government activities guided and required by Oregon Executive Order 96-30, SB 770 (2001), and ORS 182.164 – 182.168. Unlike previous years, this report also includes activities involving the Board of Forestry and its role in government-to-government relations with Tribes (Attachment 1).

**CONTEXT**

In 2023, ODF prioritized many initiatives and strategies intersecting with shared interests and goals of the nine Federally Recognized Tribes of Oregon, the Board, and the Department. This work includes Oregon’s 20-year landscape resiliency strategy; the Governor’s Environmental Justice Council, formed via House Bill 4077 (2022); and ODF’s statutorily required government-to-government policy, associated procedures, and plans currently under production.

The 2023 Government-to-Government Report on Tribal Relations highlights the Department’s efforts to promote and enhance government-to-government relationships with the nine Federally Recognized Tribes of Oregon. Noted efforts are early and often communication, including listening, learning, and hearing with direct and intentional engagement. Engagement with the nine Federally Recognized Tribes of Oregon occurs throughout the Department via direct communication, LCIS cluster participation, LCIS meeting appearances, Tribal Council formal appearances, and task force participation.

In 2023, such engagement and communication involved Board members in various spaces and places, which promoted a greater understanding of the issues of interest and concern to Tribes. Engagement with representatives from the Nine Federally Recognized Tribes of Oregon during the October 18<sup>th</sup>, 2023, event was an essential and unprecedented step in meaningful

communication to inform strategic planning, policy, program, and practice development. Continued engagement at the Board level is encouraged while the Department continues its intentional engagement strategies and methods.

**RECOMMENDATION**

This is informational item only.

**ATTACHMENT**

- (1) ODF 2023 Government-to-Government Report on Tribal Relations





## **2023 Government-to-Government Report on Tribal Relations**

Dec. 1, 2022 – Dec. 1, 2023

The Oregon Department of Forestry respectfully submits its annual report to the nine Federally Recognized Tribes within Oregon. This report also satisfies the requirement to submit an annual report to the Legislative Commission on Indian Services (LCIS) and Governor (ORS 182.166).

### **Policy adopted under ORS 182.164**

It is the policy of the Oregon Department of Forestry to promote and enhance government-to-government relations with the nine Federally Recognized Tribes of Oregon early and often during the development and implementation of ODF programs that may affect tribes. It is ODF's intent to strengthen intergovernmental relations, address potential concerns, and enhance the exchange of information and resources for the greater good of all Oregonians. This policy provides a framework for government-to-government interactions and opportunities for ongoing staff-to-staff discussions.

### **Process to identify which programs affect Tribes**

Until communicated otherwise via government-to-government engagement, the department assumes all programs and programmatic changes affect Sovereign Nations, Tribes, Confederation of Tribes, and Tribal Entities. Through ongoing communication, the department and the Board of Forestry regularly evaluate the effects and evaluate adjustments. Often programmatic changes are legislatively mandated, which require more in-depth LCIS involvement to make these assessments and meet requirements. Currently, the department is engaged in government-to-government communications relating to fire protection and prevention, forest health, department management of state forests, administration of the Forest Practices Act, and multi-agency initiatives surrounding climate change, cultural and natural resource management, co-stewardship, community and urban forestry, and ecosystem resiliency.

### **Individuals responsible for programs that affect Tribes**

All employees of the Oregon Department of Forestry develop and/or implement policy, programs, and projects affecting federally recognized tribes or members. The below list includes executive leadership and intersectional staff who hold the highest degree of responsibility for the department's programs and actions, but the department expects all employees to consider and communicate how actions or inactions affect the department's relationships with the nine federally recognized Tribes of Oregon:

## Executive Leadership

|                                                                                                                                                            |                                                                                                                                                                     |                                                                                                                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Cal Mukumoto<br/>Oregon State Forester<br/>503-945-7211<br/><a href="mailto:cal.t.mukumoto@odf.oregon.gov">cal.t.mukumoto@odf.oregon.gov</a></p>        | <p>Michael Shaw, Deputy State Forester<br/>Tribal Liaison<br/>503-945-7204<br/><a href="mailto:Michael.H.Shaw@odf.oregon.gov">Michael.H.Shaw@odf.oregon.gov</a></p> | <p>Wendy Heckman<br/>Deputy Director for Administration<br/>503-689-3704<br/><a href="mailto:Wendy.E.Heckman@odf.oregon.gov">Wendy.E.Heckman@odf.oregon.gov</a></p> |
| <p>Brent Grimsrud<br/>Chief Information Officer<br/>503-400-5646<br/><a href="mailto:brent.grimsrud@odf.oregon.gov">brent.grimsrud@odf.oregon.gov</a></p>  | <p>Wendy Heckman<br/>Human Resources Director, Acting<br/>503-689-3704<br/><a href="mailto:Wendy.E.Heckman@odf.oregon.gov">Wendy.E.Heckman@odf.oregon.gov</a></p>   | <p>James Short<br/>Chief Financial Officer<br/>503-302-8478<br/><a href="mailto:james.short@odf.oregon.gov">james.short@odf.oregon.gov</a></p>                      |
| <p>Josh Barnard, Division Chief<br/>Forest Resources<br/>503-945-7493<br/><a href="mailto:Josh.Barnard@odf.oregon.gov">Josh.Barnard@odf.oregon.gov</a></p> | <p>Mike Wilson, Division Chief<br/>State Forests<br/>503-945-7351<br/><a href="mailto:Michael.Wilson@odf.oregon.gov">Michael.Wilson@odf.oregon.gov</a></p>          | <p>Dave Larson<br/>Southern Oregon Area Director<br/>541-621-4101<br/><a href="mailto:Dave.Larson@odf.oregon.gov">Dave.Larson@odf.oregon.gov</a></p>                |
| <p>Brian Pew<br/>Eastern Oregon Area Director<br/>541-233-8741<br/><a href="mailto:Brian.Pew@odf.oregon.gov">Brian.Pew@odf.oregon.gov</a></p>              | <p>Don Everingham<br/>Northwest Oregon Area Director<br/>503-359-7496<br/><a href="mailto:Andrew.T.White@odf.oregon.gov">Andrew.T.White@odf.oregon.gov</a></p>      | <p>Joy Krawczyk<br/>Public Affairs Director<br/>503-945-7487<br/><a href="mailto:Joy.Krawczyk@odf.oregon.gov">Joy.Krawczyk@odf.oregon.gov</a></p>                   |

## Intersectional Staff

|                                                                                                                                                                                                         |                                                                                                                                                                             |                                                                                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Dr. Deanna Grimstead<br/>Deputy Tribal Liaison &amp; Cultural<br/>Resource Steward<br/>971-375-2093<br/><a href="mailto:deanna.n.grimstead@odf.oregon.gov">deanna.n.grimstead@odf.oregon.gov</a></p> | <p>Hilary Olivos-Rood<br/>Board of Forestry Administrator<br/>503-302-6344<br/><a href="mailto:Hilary.Olivos-Rood@odf.oregon.gov">Hilary.Olivos-Rood@odf.oregon.gov</a></p> | <p>Derrick Wheeler<br/>Legislative Coordinator<br/>971-375-1258<br/><a href="mailto:Derrick.Wheeler@odf.oregon.gov">Derrick.Wheeler@odf.oregon.gov</a></p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|

## Employee notification on the provisions of ORS 182.162 - 182.168 and the Department Policy on Tribal Government Relations

In 2022, a Deputy Tribal Liaison & Cultural Resource Steward was added to the department. While this individual has many responsibilities related to Tribal relations, the development and implementation of training surrounding agency activities falls under the roles and responsibilities of this position. The department's policy is available on the department's Tribal relations webpage (<https://www.oregon.gov/odf/aboutodf/pages/tribalrelations.aspx>).

## Training opportunities and other educational events

ORS 182.166(1) requires, "At least once a year, the Oregon Department of Administrative Services ... provide training to state agency managers and employees who have regular communication with tribes on the legal status of tribes, the legal rights of members of tribes and issues of concern to tribes." No such training occurred in 2023.

However, in 2023, the department's Deputy Tribal Liaison and Cultural Resource Steward, Dr. Deanna Grimstead, delivered seven formal training courses in government-to-government relations; cultural resource management; and state, federal, and international law. Additional training opportunities included:

- Numerous instances of informal ad hoc training and discussions surrounding the department’s policy, Tribal sovereignty, and Tribal self-determination.
- A session at ODF’s Agency Leadership Program.
- Topical discussions with the agency’s Executive Team and Leadership team and at Board of Forestry meetings.
- Training for field staff in archaeological field identification and the inadvertent discovery plan of the department.
- The attendance of 15 ODF staff members at the Archaeology Awareness Training hosted by the Oregon Parks and Recreation Department.

While this report focuses on what the department has done for internal education, it is important to also note outward education. The department assists private landowners in learning more about their role in the protection of cultural resources and tribal communications. Formal and informal communications with members and staff of the nine federally recognized Tribes also included some opportunities to explain how the department operates internally, especially surrounding communication and decision-making processes. Fire response and management was also an area where outward education occurred with the hopes of improving communications generally with federally recognized Tribes.

### **Promoting communications and relationships with Tribes**

Actualization of the above policy requires early and often communication throughout the department’s organizational structure. Listening is the most important aspect of any successful Tribal communication strategy and relationship. Below the department has attempted to capture many of the communications, activities, and engagements where the Department of Forestry has actualized its government-to-government responsibilities, including early and often communication, listening, learning, and hearing, and direct and intentional engagement.

### **Methods of Government-to-Government Communication**

- Legislative Commission on Indian Services (LCIS): presentations and requests for discourse, communications with LCIS staff, and requests for guidance or information from LCIS staff.
- LCIS Cluster Meetings: Cultural Resource Cluster, Natural Resources Working Group, Intergovernmental Cultural Resource Cluster, and the Economic Development & Community Services Cluster.
- Other Tribal Organization Involvement: Intertribal Timber Council Conference (ITC) attendance, Affiliated Tribes of Northwest Indians (ATNI) attendance, Native American Advisory Council (NAAC) invited.
- Board of Forestry Communications: Inaugural government-to-government retreat to discuss potential collaborations and space for trust building amongst the board, department, and nine federally recognized Tribes of Oregon.

- State Forester’s Communications: Annual letter of upcoming major initiatives, major programs or projects where discourse and engagement are formally requested in a direct letter to Tribal Chairs and Councils, and direct verbal communications.
- Tribal Liaisons Communications: Direct communication and engagement at the Tribal director and staff level, attendance at events or meetings at the invitation of various tribal members and staff, program and/or project specific communications leading to personnel connectivity at the appropriate government-to-government level.
- Division and Area Director Reports: Quarterly reports on activities, which inform cluster meeting report outs, but also provide internal communication concerning activities, areas of concern, or potential partnership opportunities.
- Taskforce involvement and responsiveness: Water Taskforce, Cultural Items Taskforce
- Reports: Annual report to LCIS and the Governor (this report), annual report to the Board of Forestry on government-to-government activities, and confidential cultural resource management reports involving tribal consultation.

**Detailed information concerning 2023 communications, engagements, partnerships, and government-to-government program advancements.**

*State Board of Forestry Engagement*

To promote communication and government-to-government relations with Tribes, the Board of Forestry introduced an outreach event to LCIS in August 2023 to gauge interest in attending an October Board retreat and social. LCIS provided feedback to the Board Chair and State Forester as they consider the aims for this outreach and future invitations to the respective Tribal councils, as work in the government-to-government space has nuances that are best honored in a non-traditional public meeting space. Representatives of all nine federally recognized Tribes of Oregon were invited to an inaugural engagement and work session with the Board of Forestry and department leadership. Tribal dignitaries joined when and where they could among the sessions and informal social offered as part of the retreat. This initial outreach and interaction aimed to promote communications and relationship building with Tribes, the board, and the department leadership as the elements of forestry stewardship, partnerships, and management issues in Oregon’s Forests are discussed. The department will continue to strive to provide early opportunities for meaningful Tribal discussion and consultation as they look to update their existing government-to-government policy.

Board retreat conversation highlights included:

- Appropriate government-to-government engagement includes communication at an appropriate rank. This would include some or all the members of the Board meeting with Tribal Council.

- Annual meetings at a high level, i.e., Board to Tribal Council, Director to Tribal Directors, staff to Tribal staff, would significantly increase government-to-government communication on issues of major concern or requiring long-term investment.
- Shared stewardship or co-management agreements provide an opportunity to codify shared vision for land management, which should necessarily include Tribal staff and members as part of the discussion.
- Knowledge of Tribal history, culture, preferred respectful communication methods, and capacities - inclusive of Tribal sovereignty and self-determination, is imperative in meaningful, respectful, and intentional Tribal relations. Such knowledge would inform the board and department on how to meaningfully fulfill its land stewardship responsibilities.
- From a Tribal perspective, cultural resources are natural resources and natural resources are cultural resources. As a land management department and board, there is a responsibility to manage cultural and natural resources in perpetuity.
- More communication and collaboration are desired amongst the department's fire prevention and protection programs and Tribal governments.
- The new tribal liaison position has been a critical investment in resources, which has the strong potential to begin rebuilding relationships, while assisting in opening various lines of communication.

The Board is grateful for the Tribes' participation and for the issues expressed during their time together in October. Looking forward into 2024, the Board plans to continue finding opportunities to connect with Oregon's nine federally recognized Tribes, members, and councils to further government-to-government relationships and communications. For respectful and effective engagement on these issues within the government-to-government space, relationships are essential for state and federal agencies to achieve their respective mission and function through coordination, communication, and partnerships.

*Oregon Department of Forestry (ODF) Stewardship and Management of State Forests*

- Lands in the Tillamook State Forest were assessed for the possibility of first foods areas and trails; emphasizing physical accommodations by those who would benefit from accessibility assistance.
- Sought guidance from the nine federally recognized Tribes to better understand how to encourage or plant the proper genetic type of huckleberry plants for various areas across ODF-managed lands.
- Various forms of government-to-government cultural resource management consultations occurred, resulting in continued ODF operational goals, while upholding commitment to cultural resource protection.
- Annual meetings with the Confederated Tribes of Siletz Indians and the Confederated Tribes of the Grand Ronde to discuss fire season planning and any pertinent local state forest business.

- Communication and engagement regarding State Forests Habitat Conservation Plan, Western Forests Management Plan, and Implementation Plans continued throughout 2023.

#### *Cultural Resource Management & Protection*

- Various forms of government-to-government cultural resource management consultations occurred, resulting in continued ODF operational goals, while upholding commitment to cultural resource protection.
- Requested consultation on the department's Inadvertent Discovery Plan. This included integrating comments from LCIS' State Physical Anthropologist, Dr. Elissa Bullion.
- Requested reviews of the department's Fiscal Year 2024 State Forests Annual Operations Plans for any Cultural and/or Natural Resource Concerns. Made more intensive and targeted requests for consultation on operations with higher degrees of cultural resource impacts concerns.

#### *Miscellaneous Communications and Engagements*

- ODF Oregon Mass Timber Coalition Lead Marcus Kauffman spoke to the Natural Resources Working Group regarding the jobs, housing, and forest resilience outcomes envisioned by the Oregon Mass Timber Coalition and the \$41.4 million EDA Build Back Better Regional Challenge.
- Internal Department structural and personnel changes were communicated with updated contact information.
- At the request of LCIS, the department is partnering with the Oregon State Fire Marshal, and the Oregon Department of Emergency Management to create a new emergency management cluster. Preliminary communication with various staff and members from Tribes has begun and development and consultation will continue through 2024 and 2025.

#### *Oregon's 20-Year Landscape Resiliency Strategy – Unified Strategy for Wildfire Mitigation*

- The [20-Year Landscape Resiliency Strategy](#) represents a concerted effort to mitigate catastrophic wildfire risks statewide. This comprehensive plan, underpinned by seven strategic pillars, harmonizes ecological integrity with social and economic objectives. By strategically directing resources towards the most vulnerable areas, the strategy aims to effectively address the complex challenges of wildfire management. Tribal engagement and partnerships were and will continue to be critical in this journey.
- The development of the strategy leveraged pre-existing forums, avoiding the creation of new, potentially redundant groups. These established platforms include the state-level Government-to-Government Cultural Resource Cluster, Natural Resource Working Group, and Economic Development and Community Services Cluster. This approach ensures efficient communication and collaboration, including guidance and consultation requests to Tribal Councils and the Legislative Commission on Indian Services.

- In implementing shared stewardship, the nine Federally Recognized Tribes of Oregon are integral in addressing the rapid and widespread landscape challenges we all face, and agencies will continue to engage at a government-to-government level. This collaboration includes discussions on strategy implementation, funding, and potential joint projects.
- The Landscape Resiliency Summit, held on November 1 – 2, 2023 in Hood River, showcased the commitment to the strategy and fostered a collective understanding among partners. With over 120 participants, including representatives from various Tribes, the Governor’s office, state and federal agencies, local partnerships, and NGOs, the summit was a significant step in developing and aligning on strategy implementation.

### *Fire Prevention and Protection*

- The Certified Burn Manager Program from Senate Bill 761 (2021) requested representative(s) to serve on the program committee, and as the program progressed into implementation ODF kept the nine Federally Recognized Tribes apprised of the opportunity. Several Tribes have taken advantage of the program:  
<https://www.oregon.gov/odf/fire/pages/prescribed-fire.aspx>
- The department’s incident management teams piloted the use of expanded communication to Tribes that included connecting with staff from their emergency management, natural resources, cultural resources, community services, and all other functions who had interest in information related to the fire.
- Annual meetings with the Confederated Tribes of Siletz Indians and the Confederated Tribes of the Grand Ronde to discuss fire season planning.
- The Volunteer Fire Capacity (VFC) grant program, administered by the department on behalf of the U.S. Forest Service, awarded funding to the Confederated Tribes of Grand Ronde Department of Emergency Services, Umatilla Tribal Fire Government, Warm Springs Fire and Safety and others for fire shelters, training needs and a variety of other firefighting supplies and capacity needs in 2022/23.

### *Forest Resources*

- The Landscape Resiliency program selected the Klamath Tribes to receive almost \$2 million in grant funds for fuels mitigation.
- Numerous communications and engagements from the department’s Urban and Community Forestry Program (<https://www.oregon.gov/odf/forestbenefits/pages/urbanforests.aspx>), including:
  - Building local, state, and regional nursery capacity to improve the supply of and local access to affordable, high-quality trees and plants.
  - Development of an UCF/Green Workforce pipeline to bolster opportunities for training and employment in the field of urban and community forestry,
  - Engagement with communities impacted by forest health concerns, including emerald ash borer, sudden oak death, climate change, etc., and

- Grant opportunities focused on communities of the nine federally recognized Tribes of Oregon, resulting from USFS Inflation Reduction Act funding.
- The Private Forest Accord called for the ability of the nine federally recognized Tribes of Oregon to opt-in to the Private Forests Habitat Conservation Plan. Section 50 of Senate Bill 1501 (2022) recognized the nine federally recognized tribes of Oregon as sovereigns having self-determination over their simple fee lands. MOU and/or IGA discussions are ongoing to further solidify this relationship between the state and sovereign entities.
- Many partnerships within the forest health unit and Tribal staff and members continue as ecosystem challenges intensify (<https://www.oregon.gov/odf/forestbenefits/Pages/foresthealth.aspx>).
- Four department personnel attended the annual Confederated Tribes of the Grand Ronde Education Summit as a continued effort toward strengthening Tribal partnerships throughout department operations and activities.



## STAFF REPORT

|                       |                                                                                                                                         |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Agenda Item No.:      | E                                                                                                                                       |
| Work Plan:            | Forest Resources Division                                                                                                               |
| Topic:                | Board Updates                                                                                                                           |
| Presentation Title:   | Forest Practices Interagency Meeting Report                                                                                             |
| Date of Presentation: | March 6, 2024                                                                                                                           |
| Contact Information:  | Josh Barnard, Division Chief, Forest Resources, ODF<br><a href="mailto:josh.w.barnard@odf.oregon.gov">josh.w.barnard@odf.oregon.gov</a> |

### SUMMARY

This agenda item summarizes the 2023 annual meetings held with other state agencies regarding the sufficiency of the Forest Practice Rules and proper coordination with other agencies with an interest in the forest environment.

### BACKGROUND

Oregon Administrative Rule (OAR) 629-605-0110 states “The State Forester shall, at least once each year, meet with other state agencies concerned with the forest environment to review the Forest Practice Rules relative to sufficiency. The State Forester shall then report to the Board of Forestry a summary of such meeting or meetings together with recommendations for amendments to rules, new rules, or repeal of rules.”

### ANALYSIS

Annual meetings are offered individually to natural resource agencies. In addition to discussing forest practice issues, meetings are used to discuss a range of Department programs and state agency coordination issues. A decision to hold a formal meeting is based upon the relative importance of the issues identified during pre-meeting discussions, the adequacy of ongoing coordination, and the preference of the invited agency.

There were no specific recommendations for Forest Practice rule changes.

### RECOMMENDATION

This agenda item is information only.

### ATTACHMENT

- 1) Annual Rule Review Meeting Report 2023

## FOREST RESOURCES DIVISION

### ANNUAL RULE REVIEW MEETING REPORT 2023

#### **Introduction**

This report describes the annual meetings the State Forester conducted during 2023, to ensure proper coordination among state agencies with an interest in the forest environment and forest practice rule sufficiency. OAR 629-605-0110 states, “The State Forester shall, at least once each year, meet with other state agencies concerned with the forest environment to review the Forest Practice Rules relative to sufficiency. The State Forester shall then report to the Board of Forestry a summary of such meeting or meetings together with recommendations for amendments to rules, new rules, or repeal of rules.”

All state natural resource agencies were invited to meetings, as were several additional agencies that often collaborate or coordinate with the Department on forest resource issues. Oregon Department of Forestry (ODF) field and program staff contributed input regarding issues of interagency coordination. Oregon Department of Forestry staff asked the other agencies for items to discuss at the annual meeting. A decision to hold a formal meeting is based upon the relative importance of the issues identified during pre-meeting discussions, the adequacy of ongoing coordination, and the preference of the invited agency.

#### **Summary of Meeting Results**

There were no specific recommendations for rule changes. Topics discussed, potential action items identified, and follow-up actions occurring as a result at the meetings are described on these pages.

#### **Meetings held in 2023:**

|          |                                                 |
|----------|-------------------------------------------------|
| 10/24/23 | Department of Land Conservation and Development |
| 10/27/23 | Oregon Water Resources Department               |
| 11/30/23 | Department of Environmental Quality             |
| 12/08/23 | Oregon Department of Fish and Wildlife          |
| 12/11/23 | Oregon Department of Transportation             |
| 12/18/23 | Oregon Parks and Recreation Department          |

No Response: Department of State Lands  
Oregon Health Authority  
Oregon State University College of Forestry  
Columbia River Gorge Commission  
Department of Geology and Mineral Industries  
Oregon Department of Agriculture  
Oregon State University Extension  
Oregon Department of Revenue  
Office of Emergency Management

Declined: State Historic Preservation Office  
Oregon Forest Resources Institute  
Oregon Water Enhancement Board

**Oregon Department of Land Conservation and Development**

**October 24, 2023**

**ATTENDEES:**

**Department of Land Conservation and Development (DLCD)**

Brenda Bateman, Director  
Kirsten Green, Deputy Director  
Gordon Howard, Community Service Division Manager  
Hilary Foote, Farm Forest Specialist  
Palmer Mason, Senior Policy Advisor  
Alexis Hammer, Legislative and Policy Coordinator  
Lisa Phipps, Ocean/Coastal Services Division Manager  
Sadie Carney, Policy Analyst and Communications Manager  
Matthew Crall, Planning Services Division Manager  
Susan Millhauser, Natural Hazards Planner – Wildfire

**Oregon Department of Forestry (ODF)**

Cal Mukumoto, State Forester  
Josh Barnard, Forest Resources Division Chief  
Mike Kroon, All Lands Deputy of Forest Resources Division  
Tim Holschbach, Deputy Chief Policy and Planning of Fire Protection  
Scott Altenhoff, Urban and Community Forestry Program Manager  
Rebecca McCoun, Riparian and Aquatic Specialist  
Adam Coble, Forest Health and Monitoring Manager  
Derrick Wheeler, Legislative Coordinator  
John Tokarczyk, Planning and Analysis Unit Manager  
Danny Norlander, Climate and Forest Health Specialist  
Brandon Kaetzel, Forest Economist  
Samantha Hoffman, Executive Support

**TOPICS:**

- Introductions and Updates including DLCD Work Group on Farm/ Forest Program improvements
- Wildfire Hazard Map
- Coastal Nonpoint Pollution Control Program / Private Forest Accord/ Coastal Zone Act Reauthorization Amendments (CZARA)

- Urban and Community Forestry connection/ HB 3409 interagency agreement on the Community Green Infrastructure Grant Program

**ACTION ITEMS:**

- Continue to loop in ODF and meet regularly to collaborate on changes and needs with forest lands for the work group on Farm/Forest Lands Project (John Tokarczyk).
- Meeting with Rebecca and Thomas with Lisa for collaboration on the Coastal Nonpoint Pollution Control Program / Private Forest Accord/ CZARA.
- If DLCD is needed to assist with the wildfire hazard map, they are available to meet and be included in the conversations.
- Brenda would like to connect with Scott on green infrastructures.

## Water Resources Department

October 27, 2023

### ATTENDEES:

#### **Water Resources Department (WRD)**

Mike McCord, Northwest Region Manager  
Ivan Gall, Field Services Division Administrator

#### **Oregon Department of Forestry (ODF)**

Cal Mukumoto, State Forester  
Josh Barnard, Forest Resources Division Chief  
Mike Kroon, All Lands Deputy Chief of Forest Resources Division  
Tim Holschbach, Deputy Chief - Policy and Planning of Fire Protection  
Ron Graham, Deputy Chief – Operations of Fire Protection  
Thomas Whittington, Water Quality Specialist for Forest Resources  
Rebecca McCoun, Riparian and Aquatic Specialist for Forest Resources  
Samantha Hoffman, Executive Support

### TOPICS:

- Update on SB 1602
- Chemical Applications
- Water Use
- Integrated Water Resources Strategy
- Fire Recovery/Restoration

### ACTION ITEMS:

- ODF will have dedicated training staff in the future with interagency trainings. Will look to invite WRD to future trainings or area conferences for SB 1602 or other water related topics shared by the agencies. Reach out to Ivan as primary point of contact for these types of connections.
- WRD is available to work with staff when water issues come up.

## Department of Environmental Quality

November 30, 2023

### ATTENDEES:

#### **Department of Environmental Quality (DEQ)**

Leah Feldon, Director  
Jennifer Wigal, Water Quality Division Administrator  
Steve Mrazik, Water Quality Manager  
Michael Orman, Air Quality Manager

#### **Oregon Department of Forestry (ODF)**

Josh Barnard, Forest Resources Division Chief  
Mike Kroon, All Lands Deputy Chief  
Rebecca McCoun, Riparian and Aquatic Specialist  
Scott Swearingen, Field Support Unit Manager  
Thomas Whittington, Water Quality Specialist  
Samantha Hoffman, Executive Support

### TOPICS:

- Cross-Agency Work – Total Maximum Daily Load (TMDL), Forest Practices Act, CZARA
- Smoke Management
- Air Current Incinerator (ACI) General Permit
- Land Conversions
- Alternatives to Pile Burning
- Environmental Protection Agency’s Water Quality General Permit for Aerial Wildfire Suppression
- Strategic Planning
- Compliance and Enforcement
- Topics for joint BOF/(Environmental Quality Committee) EQC meeting in 2024
- 2025 Session Planning and Coordination

### ACTION ITEMS:

- DEQ and ODF to share organizational charts with each other.
- Initiate conversations on training plans for 2024 after reviewing the Memorandum of Understanding (MOU) for the land conversions.

## **Oregon Department of Fish and Wildlife**

**December 8, 2023**

### **ATTENDEES:**

#### **Oregon Department of Fish and Wildlife (ODFW)**

Curt Melcher, Director  
Rod Kraemer, Forest Practices Field Coordinator  
Bernadette Graham-Hudson, Wildlife Division Administrator  
Sarah Reif, Habitat Division Administrator  
Martin Nugent, Endangered Species Coordinator  
Tom Stahl, Acting Deputy inland Fish Division  
Spencer Sawaske, In-Stream Flow Specialist

#### **Oregon Department of Forestry (ODF)**

Josh Barnard, Forest Resources Division Chief  
Kyle Abraham, Forest Practices and Monitoring Deputy Chief  
Mike Kroon, All Lands Deputy Chief  
Thomas Whittington, Water Quality Specialist  
Jennifer Weikel, HCP Coordinator for PFA, Wildlife Biologist  
Scott Swearingen, Field Support Unit Manager  
Jason Miner, Forest Resources Advisor  
Josh Hanson, SFISH Coordinator  
Jessie Ebert, SFO Manager  
Nathan Beckman, 20 Year Landscape Resiliency Strategy Coordinator  
Samantha Hoffman, Executive Support

### **TOPICS:**

- Staffing Updates and Organization Structure in ODF
- Joint Implementation of the Private Forest Accord (PFA)
- Relationship between the state and the PFA authors
- Survey workload
- Post-Disturbance rulemaking
- ODF PFA Habitat Conservation Plan (HCP)/ODFW Mitigation Fund Program
- Terrainworks
- ODF Marbled Murrelet rulemaking
- 20-year landscape resiliency strategy
- Beaver Roles and Implementation

### **ACTION ITEMS:**

- Conversation about meeting cadence and coordination with ODFW in regards to the PFA
- Address prioritizing and completing a resolution process as soon as possible for the stream surveys.

## Oregon Department of Transportation

December 12, 2023

### ATTENDEES:

#### **Oregon Department of Transportation (ODOT)**

Mac Lynde, Delivery and Operations Division Administrator  
Patti Caswell, Maintenance Environmental Program Manager  
Galen McGill, State Maintenance and Operations Engineer  
Daniel Lepschat, Forester

#### **Oregon Department of Forestry (ODF)**

Josh Barnard, Forest Resources Division Chief  
Mike Kroon, All Lands Deputy Chief  
Samantha Hoffman, Executive Support  
Joe Touchstone, FERNS Project Manager  
Scott Swearingen, Field Support Unit Manager  
Tim Holschbach, Fire Protection Deputy Chief for Policy and Planning  
Ron Graham, Fire Protection Deputy Chief for Fire Operations  
Chris Cline, Acting Fire Protection Division Chief

### TOPICS:

- Private Forest Accord Update
- Electronic Notification Subscriber Portal
- Industrial Fire Precaution Levels (IFPL)
- Extreme Fire Danger Coordination
- Fire and Ice Agreement
- Incident Management Support
- Other areas of shared interest
- ODOT Budget issues
- Public works contracts

### ACTION ITEMS:

- ODOT can connect with Joe if interested to use the Forest Activity Electronic Reporting and Notification System (FERNS) program and he can assist in filtering it for better efficiency for ODOT use.
- Patti would like to meet in the spring with Tim and staff to ensure that everyone is on the same page with IFPLs.
- Need to have more discussions on the Fire and Ice Agreement before renewal in 2027.
- ODOT and Bureau of Land Management (BLM) have an MOU in place, Patti will share their MOU with Tim and Ron that outlines the rules and funding. Patti would also like a Point of Contact during fire season for when issues come up. Ron can include ODOT when we send out fire incident contact email during fire season.



## Oregon Department of Parks and Recreation

December 18, 2023

### ATTENDEES:

#### **Oregon Department of Parks and Recreation (OPRD)**

Lisa Sumption, Director  
Matt Rippee, Central Park Services Manager  
JR Collier, Deputy of Statewide Operations

#### **Oregon Department of Forestry (ODF)**

Cal Mukumoto, State Forester  
Josh Barnard, Forest Resources Division Chief  
Kyle Abraham, Forest Practices and Monitoring Deputy Chief  
Laura Fredrickson, Recreation, Education, and Interpretation Manager  
Joe Offer, Recreation Program Manager  
Mike Cafferata, Forest Grove District Forester  
Nick Palazzotto, State Forests Biological Support Unit Manager  
Jessie Ebert, Implementation Support SFO Manager  
Thomas Whittington, Water Quality Specialist  
Tim Moss, Forest Practices Act Coordinator  
Samantha Hoffman, Executive Support

### TOPICS:

- Legislative Concepts
- Private Forest Accord
- Update on State Forests Habitat Conservation Plan
- Recreation Management
- Salmonberry
- Forest Management Collaboration
- Office of Outdoor Recreation

### ACTION ITEMS:

- Alignment with ODF and Oregon Department of Parks and Recreation (ORPD) for drone regulations once their process and policies are finished. Meeting with Cal, Chris, Doug, Derrick and Lisa on mitigation of camps discussion.
- Lidar was completed for the entire west side of the state by Department of Geology and Mineral Industries (DOGAMI) and ODF should have access to the models that can be shared with OPRD.
- Connect with Matt Rippee and his team with Nick Palazzotto on the HCP in state forests with their new staff in their program.
- Over the next 6 months, OPRD and ODF will need to meet to collaborate and be on the same page for the Salmonberry project and the funding planning with Cal and Lisa.

## **State Forester and Board Member Comments**

*This item serves as an opportunity for the State Forester to brief the Board of Forestry of the Department or related topics of importance. Individual members of the Board can offer comments for the Chair, Secretary, and Board consideration. Comment times may be reduced at the discretion of the Board Chair.*

*This is an information item.*

## **Public Forum**

*This item serves as the vehicle for the public to comment on information items or topics, not on the agenda. Comment times may be reduced at the discretion of the Board Chair.*

*This is an information item.*

|                       |                                                                                                                                                                                                                                                |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Agenda Item No.:      | 3                                                                                                                                                                                                                                              |
| Topic:                | Board of Forestry Governance Policies Manual Adoption                                                                                                                                                                                          |
| Date of Presentation: | March 6, 2024                                                                                                                                                                                                                                  |
| Contact Information:  | Cal Mukumoto, State Forester<br><a href="mailto:cal.t.mukumoto@odf.oregon.gov">cal.t.mukumoto@odf.oregon.gov</a><br>Clark Seely, Seely Management Consulting, Inc. 503-999-3475,<br><a href="mailto:cseely2@cfl.rr.com">cseely2@cfl.rr.com</a> |

## **SUMMARY**

The purpose of this agenda item is to provide an opportunity for the Oregon Board of Forestry to receive an update on the final draft of the Board Policies Manual (BPM) as presented by the Board Policies Manual Development Work Group, and to consider approval and adoption of the Manual. This is a decision item.

## **CONTEXT**

### Introduction

The Oregon Board of Forestry adopted a policy on governance effective July 22, 2020, which requires the Board “to have a set of bylaws to direct and clarify its actions, procedures, and organization...” Following the October 2022 Board Planning Retreat, at its November 2022 meeting, the Board committed to the development of a set of governance policies which would be codified in a Board Policies Manual.

Following the October 2023 Board Planning Retreat where the Board considered the draft Board Policies Manual draft version 0.5 (9-8-2023) which had been developed by the Board Policies Manual Development Work Group, per the project plan, in November and December 2023, and January 2024, several next steps were taken to move the development process along, including public comment, staff review and comment, and legal review and recommendations. In preparation for these steps, the Work Group created draft version 0.7 (11-17-2023) which incorporated all the discussion points that the board collectively agreed upon during the October retreat.

### Public Comment

The public comment period began on December 18th and concluded on January 15, 2024, utilizing draft version 0.7 (11-17-2023). Over the course of the 29-day comment period, one (1) public comment was received. The comment was a general comment thanking the board members for their service and also more specifically, commenting about the composition of board advisory committees and how individuals are selected for the advisory committees. No specific input or comments were made on the BPM draft itself. No changes were made to the subsequent draft of the BPM based on the public comment.

### Staff Review and Comment

On November 14, 2023, the consultant met virtually with the ODF Leadership Team and shared an overview of the concepts of board governance through policy and discussed the specifics of the

Board and ODF governance policy development work to date. The Leadership Team had been provided ‘governance through policy’ background information and the draft BPM prior to the meeting. A few questions were asked about the process and end results, but there were no specific comments or input on the draft BPM itself.

During the public comment period, informal comment and input were solicited from ODF staff, and a dozen or so comments were delivered. Nearly all the relevant comments were focused on board committees and advisory committees, and the input provided clarity around advisory committee requirements established in statute and the nature of several of the advisory committees mentioned in the draft, i.e., were they advisory to the board, to the State Forester, or ODF in general. In some cases, the same or similar comment or input was provided in the legal review. The ODF staff review and comments were helpful. All the relevant comments were included in the subsequent draft.

### Legal Review, Comments, and Recommendations

To kick off the legal review, on December 11th, State Forester Mukumoto, Board Administrator Olivos-Rood, and the consultant met with Anika E. Marriott, Assistant Attorney General with the Oregon Department of Justice, who serves as General Counsel for the Board and ODF. We had an excellent conversation about the request for legal review of the draft BPM and the timelines involved. We provided Ms. Marriott with draft version 0.7 (11-17-2023) and some additional background information.

Ms. Marriott delivered her legal review on January 8, 2024, as a summary email and a ‘mark-up’ of the draft version 0.7 with review comments and recommendations as comments in the PDF document. In the opinion of the consultant, Ms. Marriott conducted an excellent review of the draft BPM, providing exactly what had been requested. All Ms. Marriott’s comments and recommendations have been incorporated into the subsequent draft, with one minor exception (relating to the role of the Board Administrator position in section 4.1.5).

Generally, the Department of Justice General Counsel review and recommendations can be grouped into two sets:

1. Ms. Marriott provided a number of recommended word, phrase, or sentence changes in order that the BPM language ‘harmonize’ more fully with common Oregon statute and rule language, and to provide clarity where needed. The most common example is her recommendation to change the word ‘organization’ to ‘agency’ when referring to ODF or the Board.
2. In order to minimize risk in the future, Ms. Marriott made several suggestions around the powers and duties of the Board Chair, reflecting on both current statutory language and Administrative Rule language in Division 10 of Chapter 629 (the Board’s administrative division). In a couple of cases, we modified the language to account for her recommendation. She also suggested that the Board consider a simple amendment to a couple of the Division 10 rules to strengthen the intent of the Chair’s “powers and duties.” It would be a straightforward process and require possibly two or three sentences as additions to the appropriate rules. In her opinion, the risk is low, but providing a more complete and solid foundation in rule language would be appropriate and prudent.

## Conclusion

Based on the legal review and the staff comments, a subsequent draft was created, and the Work Group met to consider this subsequent draft and has now created the final draft version 0.9 (2-12-2024) for Board consideration at this meeting.

## **RECOMMENDATION**

The Oregon State Forester recommends that the Board take the following actions:

1. Approve and adopt the Oregon Board of Forestry Board Policies Manual as presented with this agenda item (final draft version 0.9, 2-12-2024) (Attachment 1); and
2. Rescind the Board's Governance Policy dated July 22, 2020 (Attachment 2)

## **NEXT STEPS**

Once adopted, the initial Board Policies Manual implementation steps for 2024 are outlined in the attached overview (Attachment 3). Consultation and planning work will need to occur with the Board Chair, the State Forester, and ODF staff to organize and develop specific procedures described in the Board Policies Manual and possible administrative rulemaking for further clarification of the powers and duties of the Board Chair. This will require Board review and approval of procedures and administrative rulemaking later in 2024. The timing of the implementation steps is subject to the schedule of Board meetings, the agenda requirements of particular meetings, and ODF staff capacity.

## **ATTACHMENTS**

- (1) Oregon Board of Forestry Board Policies Manual – final draft version 0.9, 2-12-2024
- (2) Oregon Board of Forestry Governance Policy, July 22, 2020
- (3) Board Policies Manual Proposed Initial Implementation Overview

**Board Policies Manual (BPM)<sup>1</sup>**  
**for the**  
**Oregon Board of Forestry**  
**Version: 0.9 Dated: 2/12/2024**

**Part 1: Introduction and Administration**

This Board Policies Manual (BPM) contains all the current standing (on-going) governance policies adopted by the Oregon Board of Forestry (the board) since the initial approval on [INSERT DATE OF THE BOARD MEETING WHEN THE BPM WAS FIRST APPROVED].

The board works in concert with the Oregon State Forester (State Forester), who is the Chief Executive Officer of the Oregon Department of Forestry (the department or ODF). ([ORS 526.031](#))

**1.1 Reasons for Adoption.** The board's reasons for adopting this BPM include:

1. Efficiency of having all on-going board governance policies in one place
2. Ability to quickly orient new board members and key staff to current governance policies
3. Elimination of redundant, or conflicting, policies over time
4. Ease of reviewing current policy when considering new issues
5. Clear, pro-active policies to guide the State Forester and staff
6. Reduce risks of losing agency integrity from unexpected events
7. Models an approach to governance that sister agencies might use

**1.2 Consistency.** Each policy in this document must be construed in a manner consistent with federal and Oregon laws, policy of the Oregon Governor, and policy of related Oregon agencies, all of which have precedence over these board policies. Except for time-limited or procedural-only board decisions (approve operational policies, approve a budget, approve past minutes, etc.), which are recorded in regular board minutes, all standing governance policies are expected to be included or referenced in this document. The State Forester is responsible for developing agency and administrative policies and procedures that are consistent with this BPM.

**1.3 Transition.** Whether adopted in whole or in part, as soon as some version of the BPM is voted on as the "one voice" of the board, those policies are deemed to supersede any past policy that might be found in old minutes or any compilation of board policies over the years, unless a prior board resolution or contract obligates the agency to a specific matter. Paragraphs not yet approved by the board will be identified by a # and reviewed for approval at a later date. If any actual or apparent conflict arises between the BPM and other policies or board resolutions, the matter is expected to be resolved by the Chair or the entire board as may be appropriate.

**1.4 Changes.** These policies are meant to be reviewed periodically and revised and refined as needed to reflect new wisdom or circumstances. The Chair or the State Forester helps the board formulate new language in the BPM by distributing proposed changes in advance. Software and editing techniques will be used that show all changes for readers to review easily. Each previously approved numbered section or paragraph with a proposed change will be shown with the change

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<sup>1</sup> Adapted from *Good Governance for Nonprofits*, ©2007 by Fredric L. Laughlin, DBA, and Robert C. Andringa, PhD. All rights reserved. Published by AMACOM Books, [www.amacombooks.org](http://www.amacombooks.org), a division of the American Management Association.

highlighted to help readers quickly locate proposed changes. Any final change to this BPM must be approved by the full board by a simple majority, unless required otherwise by statute or rule. Any board member, as well as the State Forester, may submit proposed changes. Changes will be considered in a two-step process: proposed changes will be presented and discussed at one board meeting and will be acted upon at the following meeting. Whenever changes are adopted, a new document will be dated (at the top and in the footer) and quickly made available to board members and key staff and posted on the board public website. The previous version will be retained for future reference if needed according to the department’s records retention policy.

**1.5 Specificity.** Each new policy will be drafted to fit in the appropriate Part and Section within the BPM. Conceptually, policies should be drafted from the “outside in,” i.e., the broadest policy statement should be stated first, then the next broadest, etc. down to the level of detail that the board finds appropriate for board action and below which management is afforded discretion as to how it implements the policies in this BPM.

**1.6 Oversight Responsibility.** Below are the parts, the committees primarily responsible for drafting and reviewing those parts, and the individuals given authority to interpret and make decisions within the scope of those policies:

| Part                          | Oversight Committee  | Implementation Authority |
|-------------------------------|----------------------|--------------------------|
| 1 Introduction/Administration | Governance Committee | Chair/State Forester     |
| 2 Strategic Essentials        | Full board           | Chair/State Forester     |
| 3 Board Structure/Processes   | Governance Committee | Chair                    |
| 4 Board-Staff Relationship    | Governance Committee | Chair/State Forester     |

**1.7 Maintenance of Policies.** The Chair should ensure that staff record and publish all current policies correctly. The State Forester will ensure that a repository is established and maintained for board policies and supporting materials. The State Forester or the State Forester’s designee should maintain the policies repository, provide updated copies to the board whenever the policies change, or upon request, and update the board public website. The board will seek legal counsel review of this BPM once a biennium to ensure consistency with law. Discrete documents referred to in the BPM and listed at the end for easy tracking will be provided to board members in digital format for their own technology devices and/or kept in an online board website or other agreed upon web tool.

1.7.1 Unless otherwise noted or required, the board will periodically review the following materials for currency and consistency as follows:

- Strategic Plan: Every 5 Years
- New Board Member Orientation Package: Biennially
- Board Agenda Development Procedures: Annually
- Advisory Committee Establishment Procedures: Biennially
- Board Conflict of Interest Policy and Procedures: Annually
- Board Member Annual Affirmation Conflict of Interest Statement: Annually
- Annual Board Governance Performance Evaluation Procedures: Biennially

**1.8 Context of Different Policies.** Individual governance policies within this BPM fit into a hierarchy of policies within which authority flows down and accountability flows up. No level may be inconsistent with the levels above it.

|                                                                |
|----------------------------------------------------------------|
| 1 . Federal and General Oregon Laws and Applicable Regulations |
| 2 . State of Oregon Administrative Policies Requirements       |
| 3 . Statutes of the board, State Forester, and ODF             |



|                                                                |
|----------------------------------------------------------------|
| 4 . Administrative Rules of the board, State Forester, and ODF |
| 5 . Board Policies Manual                                      |
| 6 . State Forester-approved Agency Policies                    |
| 7 . Policies Set by Managers Under the State Forester          |

**Part 2: Strategic Essentials**

- 2.1 Strategic Thinking.** The board expects itself to think strategically at all times. The board and the State Forester are expected to develop a collaborative strategic plan, update it as necessary, link major activities in the plan to the relevant sections of this BPM, and ensure that the plan is available to the board and the public on an ongoing basis.
- 2.2 Strategic Planning.** The board’s mission, vision, values, owner and beneficiary relationships, goals and primary strategies, and monitoring standards are all contained within the strategic plan (Addendum A).

**Part 3: Board Structure and Processes**

- 3.1 Governing Style.** The board will approach its task with a style that emphasizes outward vision rather than an internal preoccupation, encouragement of diversity in viewpoints, strategic leadership more than administrative detail, clear distinction of board and staff roles, and pro-activity rather than reactivity. In this spirit, the board seeks to:
  - 3.1.1 Enforce upon itself and its members whatever discipline is needed to govern with excellence and respect. Discipline may apply to matters such as attendance, respect of clarified roles, maintaining confidentiality, leaving questions about agency activities and issues to the State Forester, speaking to management and the public with one voice, and self-policing of any tendency to stray from the governance structure and process adopted in these board policies.
  - 3.1.2 Be accountable to its stakeholders and the general public for competent, conscientious, and effective accomplishment of its obligations as a body. It will allow no officer, individual, or committee of the board to usurp this role or hinder this commitment.
  - 3.1.3 Monitor and regularly discuss the board's own process and performance, seeking to ensure the continuity of its governance functions.
  - 3.1.4 Be an initiator of policy, not merely a reactor to staff initiatives. The board, not the staff, will be responsible for board performance.
- 3.2 Board Job Description.** The job of the board is to lead the agency toward desired performance and help ensure that it occurs. ([ORS 526.016](#)) The board's specific contributions are unique to its supervisory role and necessary for proper governance and management. To perform its job, the board will endeavor to:
  - 3.2.1 In collaboration with the State Forester, determine the mission, vision, values, and major goals/outcomes and hold the State Forester accountable for implementing the strategic plan.
  - 3.2.2 Determine the parameters within which the State Forester is expected to achieve the goals/outcomes per statutory authority, this BPM, the State Forester’s position description, and the personal goal setting for the State Forester.
  - 3.2.3 Monitor the performance of the agency relative to the achievement of the goals/outcomes within the executive parameters in this BPM.
  - 3.2.4 Maintain and constantly improve all on-going policies of the board in this BPM.
  - 3.2.5 Select, support, evaluate biennially and, if necessary, terminate the State Forester, who functions as the board’s sole agent.

- 3.2.6 Ensure financial oversight<sup>2</sup> and integrity of the State Forester and department through policies and behavior. (Exhibit 1)
- 3.2.7 Consider and suggest periodic financial, legal, and other external audits to ensure compliance with the law and good practices.
- 3.2.8 Evaluate and constantly improve the board's performance as the governing board and set expectations for board members' involvement as volunteers.

**3.3 Orientation.** Prior to appointment, each prospective board member candidate will be given this BPM along with adequate briefings on the BPM itself, the role of the board, the anticipated meeting schedule, the generalized workload expectations, an overview of key staff, and an overview of programs, plans, and finances of ODF. This may be accomplished through in-person briefings or by written materials. Soon after appointment, each new board member will be given additional comprehensive orientation material and training via the board-approved new member orientation package. (Addendum B)

**3.4 Chair's Role.** The Governor of Oregon appoints the board Chair. ([ORS 526.009](#)) The job of the Chair is, primarily, to maintain the integrity of the board's process. The Chair "manages the board."

- 3.4.1 The Chair is the only board member authorized to officially communicate the decisions of the board, other than in rare and specifically board-authorized instances.
- 3.4.2 The Chair ensures that the board behaves consistent with its own rules and those legitimately imposed upon it from outside the agency.
- 3.4.3 Meeting content will be those issues that, according to statutory or rule requirements or board policy, clearly belong to the board, not staff.
- 3.4.4 The Chair has no authority to impose policies beyond policies created by the board. Therefore, the Chair has no authority to supervise or direct the State Forester's work, but is expected to maintain close communication, offer advice, and provide encouragement to the State Forester and staff.
- 3.4.5 By Oregon statute and rule, the Chair has the duties of a presiding officer as prescribed by Roberts Rules of Order and has the duty to appoint standing and ad hoc committees of the board. ([ORS 526.009](#); [OAR 629-010-0010](#); [OAR 629-010-0020](#); [OAR 629-010-080](#))

**3.5 Vice-Chair.** The Chair will appoint a Vice-Chair who will serve in the absence of the Chair. The Chair may assign additional duties to the Vice-Chair to facilitate the work of the board.

**3.6 Board Meetings.** Ideally, board events often will include time for guest presenters, interaction with staff and interested parties, board development, committee meetings, social activities, and plenary business sessions. Policies that are intended to improve the process for planning and running meetings follow:

- 3.6.1 With the assistance and support of the State Forester, the board will establish an electronic 'online' repository for its meeting and reference materials.
- 3.6.2 The schedule for board meetings will be set two years in advance. The general geographic locations for the board meetings will be set one year in advance. ([ORS 192.630](#); [ORS 526.016](#); [OAR 629-010-0020](#))
- 3.6.3 The Chair will work with the State Forester and board committee chairs in developing meeting agendas ([OAR 629-010-0030](#); [OAR 629-010-0040](#)) which, along with background materials for the board should be sent to all board members approximately two weeks in advance of board meetings and placed on the board's public website. Agenda development

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<sup>2</sup> For the purposes of this BPM, "Oversight" or "Oversee" is defined as: Watchful care, as a safety net to ensure: 1) due diligence takes place before key decisions are made; 2) policies and strategies are being implemented as intended; 3) key risks are identified, monitored and mitigated; 4) business processes and systems working well; 5) expected results are being achieved; 6) activities comply with policies, laws, regulations and ethical standards; 7) developing areas of concern are being dealt with; and 8) assets are safeguarded.

will be guided by the board's Agenda Development Procedures document (Addendum C), approved by the board by majority vote.

- 3.6.4 By Oregon statute, a majority of the voting members of the board or board committee constitutes a quorum to do business. ([ORS 174.130](#); [ORS 526.016](#); [OAR 629-010-0050](#)) 'Proxy' assignments are not allowed for conducting board business.
- 3.6.5 By Oregon Administrative Rule, unless otherwise specified by the board, Roberts Rules of Order are adopted for the conduct of meetings of the board and board committees. ([OAR 629-010-0010](#))
- 3.6.6 Unless otherwise specified by law or policy, the board and board committees will make formal decisions by voice vote, with a simple majority determining the outcome.
- 3.6.7 As a record of the board meeting, an electronic recording will be made of all board meetings and posted on the board's public website within 72 hours of the conclusion of the meeting. ([ORS 192.650](#))
- 3.6.8 By Oregon statute ([ORS 526.016](#)), regular board meetings will be held on the first Wednesday after the first Monday in January, March, June, and September. Additional meetings may be scheduled or called by the Chair in consultation with the State Forester. At least once per year, the board, along with the State Forester and key staff, will meet in a 'planning retreat' style to facilitate longer term thinking, discussion, and planning. Every other year, the September meeting normally will include a review of the performance of the State Forester and the agency for the past two years.
- 3.6.9 As often as is necessary, the board will meet in executive session as authorized by Oregon statute. ([ORS 192.660](#))

**3.7 Board Committees.** Board committees (standing and ad hoc) help the board be effective and efficient. ([OAR 629-010-0080](#)) They speak "to the board" and not "for the board."

- 3.7.1 Unless authorized by the whole board, a committee may not exercise authority that is reserved for the whole board.
- 3.7.2 Committees are not created to advise or exercise authority over staff.
- 3.7.3 The board Chair has the authority to appoint standing and ad hoc board committees. ([OAR 629-010-0020](#); [OAR 629-010-0080](#))
- 3.7.4 Each committee will develop a committee charter which will include (a) purpose and objective, (b) committee structure and organization, and (c) major responsibilities and duties, subject to board approval. The board Chair and the State Forester are ex officio members of all committees.
- 3.7.5 The State Forester, or a designee, will assist the work of each committee.
- 3.7.6 **Governance Committee.** This standing board committee recommends policies (or policy changes) to the board pertaining to governance issues and processes including the oversight and management of the BPM, orientation and training of new board members, the evaluation and improvement of the board, the repository of board materials, and oversight of the written conflict of interest policies, procedures, and review of annual or special statements of board members.

**3.8 Ad Hoc Committees.** As needed, the board Chair may establish board ad hoc committees to conduct time-limited, topic-specific tasks that the board deems necessary to conduct its business. ([OAR 629-010-0080](#))

- 3.8.1 The board Chair will consult with the entire board and the State Forester before establishing ad hoc committees and will provide the ad hoc committee with clear intent, expectations, directions, and/or instructions.
- 3.8.2 Ad hoc committees may comprise both board members and other relevant and interested parties, but in no case will an ad hoc committee include more than three board members.

- 3.8.3 Unless otherwise approved by the board, to conduct meetings, ad hoc committees will operate under the current version of Roberts Rules of Order. ([OAR 629-010-0010](#))
- 3.8.4 Upon request by the Chair, the State Forester will assign an appropriate staff member(s) to serve and support ad hoc committees .

**3.9 Advisory Committees.** The board supports the use of advisory committees to increase its knowledge base and depth of available expertise. The board may establish advisory committees. ([ORS 526.016](#)) Advisory committees may also be established by legislative action. Unless otherwise defined or required by law, the following provisions apply to board-established advisory committees:

- 3.9.1 The board will consult with the State Forester before establishing and appointing members to advisory committees.
- 3.9.2 When the board recruits and appoints advisory committee members, it will actively seek and select members who bring a diversity of backgrounds and experiences, with an emphasis on historically and presently underserved communities. The board will intentionally recruit from the nine federally recognized tribes in Oregon, BIPOC communities, low-income communities, gender diverse communities, and additional underserved communities. These appointees will have the relevant knowledge, expertise, or lived experience in the subject matter and be reflective of the diversity of the people of Oregon. This will be further articulated by the board in the Advisory Committee Establishment Procedures document. (Addendum D)
- 3.9.3 The board may assign a board member to act as liaison to the advisory committee. In this capacity, the board member serves ex-officio.
- 3.9.4 All advisory committees will have an established charter approved by the board establishing, at a minimum, purpose, objective(s), group composition, primary responsibilities and/or tasks, including reporting requirements, and a 'sunset' date, 'sunseting' process, or reestablishment process.
- 3.9.5 All advisory committees will provide a full report of its activities to the board at least once a year unless directed otherwise by the board or legislature.
- 3.9.6 Unless otherwise approved by the board, to conduct meetings, advisory committees will operate under the current version of Roberts Rules of Order.
- 3.9.7 Upon request by the Chair, the State Forester will assign a staff member(s) to serve and support the advisory committee as needed.
- 3.9.8 By statute, rule, or board decision, the following advisory committees to the board have been established:
  - 3.9.8.1 Adaptive Management Program Committee ([Oregon Laws 2022 Chapter 33 / SB1501](#))
  - 3.9.8.2 Committee for Family Forestlands ([ORS 526.016](#)) (board established)
  - 3.9.8.3 Forest Trust Land Advisory Committee ([ORS 526.156](#))
  - 3.9.8.4 Independent Research and Science Team ([Oregon Laws 2022 Chapter 33 / SB1501](#))
  - 3.9.8.5 Regional Forest Practices Committees ([ORS 527.650](#))

**3.10 Board Member Service to Other Boards.** Board members may serve on other organizations' boards or commissions provided that (1) no conflict of interest exists between their multiple service, and that (2) their service on other boards or commissions does not materially interfere with or diminish their service to the board. More specifically, by statute or agreement, board members may be called upon to serve on other State of Oregon boards or commissions in an active or liaison role.

3.10.1 For other State of Oregon boards or commissions, the Chair will appoint specific board members to fulfill these responsibilities.

3.10.2 Current State of Oregon responsibilities include:

3.10.2.1 Oregon Watershed Enhancement Board ([ORS 541.900](#))

3.10.2.2 Oregon Environmental Quality Commission (Agreement)

**3.11 Board Members' Code of Conduct.** The board expects of itself and its members conduct which is ethical and respectful towards each other, staff, and the public. To that end:

3.11.1 Board members commit to fostering an environment that respects all individuals, which seeks diverse perspectives, and values differences.

3.11.2 Board members commit to supporting and affirming the public interest, superseding any conflicting interests to others such as that to family members or friends, a business, advocacy or interest groups and membership on other boards or staff.

3.11.3 Consistent with applicable state ethics laws, board members must avoid any conflict of interest with respect to their governance responsibility. Given a particular meeting agenda, a board member with an actual or potential conflict of interest will state as such at the beginning of an agenda item marked for decision, and the board and member will respond per the board's Conflict of Interest Policy and Procedures. (Addendum E) ([ORS Chapter 244](#))

3.11.4 There must be no self-dealing or any conduct of private business or personal services between any board member and the agency to assure openness, competitive opportunity, and equal access to "inside" information.

3.11.5 Board members must keep in mind that their mission is to serve the public, and it is inappropriate to use board membership to create a personal platform.

3.11.6 Individual board members may not agree with a decision, but once the board decision is made, all board members will respect the decision and move forward, 'speaking with one voice.'

3.11.7 Board members will not disclose information about board investigations or matters dealt with in executive sessions unless that information is a part of the public record.

3.11.8 As appropriate, board members will provide constructive feedback of the State Forester or agency performance. The formal evaluation of the performance of the State Forester is assessed against explicit board policies and agreed upon written personal and professional performance objectives following each performance review of the State Forester by the board.

3.11.9 Board members must be aware of and respectful of staff time and workloads when additional requests are made.

3.11.10 Each board member is expected to arrange their schedules to provide optimum engagement as a board member including board or committee meeting preparation, meeting attendance, and meeting engagement.

3.11.11 Each board member is expected to complete and sign an Annual Affirmation and Conflict of Interest Statement, (Addendum F) which covers, among other things, board member conflicts of interest.

**3.12 Board Performance Evaluation.** With the guidance of the Governance Committee, the board will periodically assess its performance as follows:

3.12.1 As the last agenda item for regular meetings, the board members, led by the Chair, will have an open, frank, and respectful discussion about the agenda/meeting structure, meeting outcomes, board member interactions, a summary of any requests for additional information from individual board members, and meeting logistics. This will be known as a 'Mop Up'

evaluation, identifying positives as well as areas for improvement, and will be captured by the Governance Committee for summation and use for future board meeting planning.

- 3.12.2 As prescribed by Oregon Legislative and Executive direction, annually, the board will conduct a self-evaluation of governance best practices. ([ORS 291.110](#)) This will be done in accordance with the Annual Board Governance Performance Evaluation Procedures document (Addendum G), which is approved by the board by majority vote. The results of this evaluation will be summarized into the annual performance report, will form the basis of a board meeting agenda item for discussion, and agreed upon changes or improvements will be identified by the board and implemented as either changes to the BPM or the procedures of the board.
- 3.12.3 Every three years, the board may conduct a '360' evaluation of the board's governance performance with involvement of the State Forester, key ODF staff, and outside partners, constituents, or interested parties. If conducted, this process will have oversight by the Governance Committee. The results of this '360' evaluation will form the basis of a board meeting agenda item for discussion, and agreed upon changes or improvements will be identified by the board and implemented as either changes to the BPM or the procedures of the board.

#### **Part 4: Board – State Forester/Staff Relationship**

- 4.1 Delegation to the Chief Executive (State Forester).** While the board's job is generally confined to establishing high-level policies, implementation and subsidiary policy development is delegated to the State Forester, unless otherwise required by law.
- 4.1.1 All board authority delegated to staff is delegated through the State Forester, so that all authority and accountability of staff – as far as the board is concerned – is considered to be the authority and accountability of the State Forester.
- 4.1.2 Strategic Essentials policies (Part 2) direct the State Forester to achieve certain results. This BPM and the State Forester's Position Description (Addendum H) define the acceptable boundaries of prudence and ethics within which the State Forester is expected to operate. The State Forester is authorized to establish all further policies, make all decisions, take all actions, and develop all activities as long as they are consistent with laws and regulations and any reasonable interpretation of the board's policies in this BPM.
- 4.1.3 The board may change its policies during any meeting, thereby shifting the boundary between the board and State Forester domains. Consequently, the board may change the latitude of choice given to the State Forester, but so long as any particular delegation is in place, the board and its members will respect and support State Forester choices. This does not prevent the board from obtaining information in the delegated areas.
- 4.1.4 No board member, officer, or committee has authority over the State Forester or department staff. If a board member seeks a special meeting with department staff for information gathering or clarification purposes, that request will come through the State Forester.
- 4.1.5 Additional information requests by board members: Outside of board meetings, requests for additional information, studies, or materials from board members will come to and through the Chair, who will discuss the request with the State Forester for further consideration and disposition. Requests from any board member made during board meetings will be noted by the Chair, captured by the Board Administrator, and the State Forester will be given time to consider the request before responding. In either case, if in the State Forester's judgment, the request requires a material amount of staff time or funds or is disruptive, it may be refused until the Chair determines that the work is critical for board work and should be

completed. The State Forester will keep the full board apprised of the current status of requests and the final decision about meeting requests. If additional information, studies, or materials are provided to the board, the State Forester will ensure that all board members receive all information, not just the original requestor.

**4.2 State Forester Job Description.** As the board's single official link to the operating agency, State Forester job performance will be considered to be synonymous with agency performance as a whole. Consequently, the State Forester's job contributions can be stated as performance in two areas: (a) agency accomplishment of the major goals articulated in the Strategic Plan and (b) agency operations within the boundaries of the law, prudence and ethics established in board policies. Working with the State Forester, the board will develop and approve a written position description (Addendum H), reviewed and updated at least biennially during the State Forester performance review.

**4.3 Communications and Counsel to the Board.** With respect to providing information and counsel to the board, the State Forester is expected to keep the board informed about matters essential to carrying out its policy duties. Accordingly, the State Forester is expected to:

- 4.3.1 Report to the Chair any personal actions or behavior of himself/herself or others which could potentially discredit the integrity of the board, the State Forester, and/or the agency . The Chair and the State Forester are expected to report such things to the board, engage contact counsel (Oregon DOJ) as appropriate, engage outside non-legal third parties as appropriate, and handle in the best interests of the agency. If the board finds the State Forester's actions illegal, unethical, or immoral, suspension or termination may be the result.
- 4.3.2 Inform the board of relevant trends, material external and internal issues or changes, particularly changes in the assumptions upon which any board policy has previously been established, always presenting information in as clear and concise formats as possible.
- 4.3.3 Relate to the board as a whole except when fulfilling reasonable individual requests for information or responding to committees duly charged by the board.
- 4.3.4 Report immediately any actual or anticipated material noncompliance with a policy of the board, along with suggested modifications to this BPM for the future.
- 4.3.5 Engage and dialogue with the board during board meetings as information is presented, topics are discussed, alternatives considered, and policy change options are deliberated.
- 4.3.6 Recommend to the board changes to this BPM to improve efficiency or effectiveness.

**4.4 Monitoring Executive Performance.** The purpose of board oversight and monitoring is (1) to determine the degree to which the mission and goals of the board and the department are being accomplished and board policies are being fulfilled by the State Forester and (2) to set the stage and support 'continuous improvement' by the department in both policy and operations. Monitoring will be as simple, automatic and non-duplicative as possible, using a minimum of board time so that board efforts can be used to affect the future rather than to review the past. Primary questions to be considered in monitoring include: does the action or effort inform policy; does the action or effort implement policy; and does the action or effort address emerging policy areas. A given policy or action may be monitored in one or more of three ways:

- 4.4.1 Direct Board Inspection: Discovery of compliance information by the board as a whole. This includes board inspection of documents, activities, or circumstances that allows a "prudent person" test of policy compliance.
- 4.4.2 External Report: Discovery of compliance information by a disinterested, external person or firm who is selected by and reports directly to the board. Such reports must assess executive performance only against legal requirements or policies of the board, with



suggestions from the external party as to how the agency can improve itself, including changes to this BPM.

4.4.3 State Forester Reports: Through negotiation with the Chair, the State Forester is expected to help the board determine relevant tracking data to measure progress/outcomes in achieving the mission and goals and conformance with board policies. Currently, the board requests these regular monitoring reports, in addition to any specific reports requested in other sections of the BPM:

4.4.3.1 At each board meeting and/or monthly: Informal State Forester reports on achievements, problems, emerging issues, board notices, etc.

4.4.3.2 At each board meeting and/or monthly: The current monthly ODF Financial Report as required by the ODF Policy, *Financial Oversight of the Board of Forestry*. (Exhibit 1)

4.4.3.3 At least Semi-annually: A simple 'scorecard' report that shows the status and achievement of strategic planning goals in finance, policy, emerging issues, and workforce.

**4.5 State Forester Performance Review.** The Chair will oversee and conduct a formal evaluation of the State Forester biennially, based upon the State Forester Position Description and focused on achievement of agency goals and any other specific goals the board and State Forester have agreed upon in advance, as well as the State Forester's own written self-evaluation. The Chair will invite and incorporate comments from all board members after they have seen the self-evaluation. The Chair will also contact interested parties who can provide meaningful input to the performance evaluation and incorporate comments from those parties. When the input is collected and summarized, the Chair will lead the board to create the final evaluation per [ORS 192.660](#). This final evaluation will be provided to the State Forester in written form. During this biennial process, the State Forester and the board will agree on any needed professional development and any specific personal performance goals for the two years ahead. These goals should be documented in a letter to the State Forester from the board Chair and will become the primary basis for assessing the State Forester's performance at the end of the two years.

**4.6 State Forester Transitions.** The board owns the succession/transition process for the State Forester position but works with the Governor's office and the Oregon Department of Administrative Services to carry out its responsibility. ([ORS 526.031](#))

4.6.1 At any time, the Chair may appoint a succession/transition work group to explore options, propose strategies, and board policies related to succession and transition of the State Forester.

4.6.2 The board Chair is authorized, as soon as a vacancy or scheduled departure of the State Forester is known, to appoint a search committee and committee chair, and to establish a search and selection process for the vacancy.

**4.7 Other Board Expectations of the State Forester.** The State Forester is expected to:

4.7.1 Develop both a professional development strategy and succession plan for all key staff, whether paid or volunteer. (Exhibit 2)

4.7.2 Embrace and foster a climate of 'continuous improvement' in the department.

4.7.3 Notify board members whenever any new governance-important document is available for board review according to the agreed upon system referenced in 1.7.

## Part 5 Miscellaneous

**5.1** [NOTE: available if needed for policies that do not fit naturally in other parts]



**VERSIONS, ADDENDA AND EXHIBITS**

**BPM Versions** (BPM Version Tracking – current version is listed last)

| #   | Version Summary                                                       | Date       |
|-----|-----------------------------------------------------------------------|------------|
| 0.1 | Original first Working Draft for the Work Group – Parts 1-3           | 6/12/2023  |
| 0.2 | Working Draft for Development Work Group – Parts 3.7 through 4.5      | 6/30/2023  |
| 0.3 | Working Draft for Development Work Group – Parts 4.6 through Part 5   | 7/20/2023  |
| 0.4 | Working Draft for Development Work Group – All Parts                  | 8/16/2023  |
| 0.5 | The Development Work Group’s Final Draft – All Parts                  | 9/8/2023   |
| 0.6 | Results of Full Board of Forestry Discussion at October 2023 Retreat  | 10/19/2023 |
| 0.7 | Working Draft from the Development Work Group via the Board Retreat   | 11/17/2023 |
| 0.8 | Working Draft with Incorporation of Legal Review and Staff Comments   | 1/19/2024  |
| 0.9 | Final Draft with Incorporation of Development Work Group Final Review | 2/12/2024  |
|     |                                                                       |            |

**BPM Addenda** (Board documents referenced in this BPM) are:

| # | BPM Ref.    | Title                                                              | Status        |
|---|-------------|--------------------------------------------------------------------|---------------|
| A | 2.2         | Strategic Plan via <i>The Forestry Program for Oregon</i>          | Active - 2011 |
| B | 3.3         | New Board Member Orientation Package                               | In process    |
| C | 3.6.3.2     | Board Agenda Development Procedures                                | Not started   |
| D | 3.9.2       | Advisory Committee Establishment Procedures                        | Not started   |
| E | 3.11.3      | Board Conflict of Interest Policy and Procedures                   | Not started   |
| F | 3.11.11     | Board Member Annual Affirmation and Conflict of Interest Statement | Not started   |
| G | 3.12.2      | Annual Board Governance Performance Evaluation Procedures          | In process    |
| H | 4.1.2 & 4.2 | State Forester Position Description                                | Active        |


**BPM Exhibits** (State Forester/Agency documents referenced in this BPM) are:

| # | BPM Ref. | Title                                        | Status     |
|---|----------|----------------------------------------------|------------|
| 1 | 3.2.6    | Financial Oversight of the Board of Forestry | Active     |
| 2 | 4.7.1    | Key ODF Staff Succession Plan                | In process |

Questions about this BPM should be referred to the Board Administrator at 503-945-7210.



## OREGON DEPARTMENT OF FORESTRY POLICY DOCUMENT

|                                                                                                     |                                   |
|-----------------------------------------------------------------------------------------------------|-----------------------------------|
| <b>Title:</b> Governance Policy                                                                     |                                   |
| <b>Division/Program:</b> Board of Forestry                                                          |                                   |
| <b>Applicability:</b> All Board Members                                                             |                                   |
| <b>Effective Date:</b> July 22, 2020                                                                | <b>Last Review Date:</b> TBD      |
| <b>Approval Name:</b> Peter Daugherty                                                               | <b>Review Interval:</b> 4 Years   |
| <b>Signature:</b>  | <b>Custodian:</b> Peter Daugherty |
|                                                                                                     | <b>Position:</b> State Forester   |

### **POLICY STATEMENT:**

It is the Policy of the Oregon Board of Forestry (Board) to have a set of bylaws to direct and clarify its actions, procedures and organization, which include expectations of members. The Board will establish written documentation for Board processes and procedures developed to execute its statutory responsibility.

### **AUTHORITY:**

[ORS 526-009 to 526-052](#), [OAR 629-010-0005 to 629-010-0100](#), [Membership Handbook for Boards & Commission](#). Kate Brown, Governor State of Oregon. Revised 2/18/15.

### **DEFINITIONS:**

**Governance:** the effective and responsible management of the organization , which includes considering needs, communication and decision making.

### **RESPONSIBILITIES:**

**Board Chair:** Oversees and administers the Board policy framework and governance process, which provides the structure to guide the development of Board Policies.

**State Forester:** As Secretary to the Board, supports the Board Chair in administering the Board policy framework and governance processes.

**Board of Forestry:** Approves all Policies and ensures that they are appropriately reviewed and vetted with the Department.

### **STANDARDS:**

- A. Establishment of Policies and support documentation shall only occur by approval of the Board of Forestry.

- B. All Policies and supporting documentation will be posted on the Board website and reviewed at least every four years, as specified in the Policy. Review of support documentation shall not exceed the policy review interval.
- C. Detailed instructions and forms will not be included in Policies but should be included in procedures, guidance, and other supporting documents associated with a Policy.
- D. If there is an existing policy from statute, administrative rule, or another agency (such as the Department of Administrative Services, State Archives, etc.) that applies to the Board, then this policy will not be duplicated in a Board Policy, and referenced appropriately.

**SUPPORTING DOCUMENTATION:**

Board of Forestry Governance: [Expectations of Board of Forestry Member](#), July 22, 2020.

Board of Forestry Governance: [Governance Topics](#), July 22, 2020.

Board of Forestry [Approved Meeting Minutes](#), July 22, 2020.

| Policy History |                                                            |
|----------------|------------------------------------------------------------|
| <i>Date</i>    | <i>Description</i>                                         |
| 07/22/2020     | Adopted by the Board of Forestry [ <a href="#">audio</a> ] |

# Board of Forestry Governance

## GOVERNANCE TOPICS

Generated from the October 9, 2019, January 8, 2020 Board of Forestry Executive Sessions on the State Forester's Annual Performance Review, and March 4, 2020 Board meeting.

- Board develops a statement of expectations or guidelines to which members commit. For example, a code of conduct for Board members, Board charter, operating principles, or working guidelines. (In progress)
- Board reviews current process on developing Board work plans and revises as appropriate (Board discussion planned for September 2020 meeting).
- Board process to manage individual requests for information. While we currently use an informal process, the Board has not specifically discussed the process as a governance issue.
- Board process for two board members to submit a request for agenda topics. The Board discussed a potential process at the October retreat, but no decision was made to formalize the process.
- Board discussion on priorities and process for the revision of the Board's strategic plan, *Forestry Program for Oregon*. (Board will address this topic under the *Overarching Issues work plan*).
- Board members work collaboratively with staff on agenda topics to increase efficiencies and develop working relationships, e.g., call lists to discuss ideas.
- Board discussion on the level of information needed for policy decisions, their expectations about science included in Department staff reports, and the role of science in policy decisions.
- Process for assigning Board members to liaison positions to other Boards and Commissions and other Board positions.
- Process for staff evaluations / feedback of the Board performance. To be conducted in conjunction with Board self-evaluation process.
- Board prepares for calendared events and work plan topics that are communicated by State Forester or staff.

# Board of Forestry Governance

## Expectations of Board of Forestry Members

*The first set of expectations are from the Governor's Membership Handbook for Boards and Commissions – revised 2/18/2015 (Adopted by Board, March 4, 2020).*

- Regularly attend board meetings.
- Prepare for meetings by reading reports, proposals and other documents prepared or distributed by staff.
- Recognize that serving the public interest is the top priority. All members have been appointed to the board to serve the public at large.
- Understand the primary responsibility of every board member is to protect the health, safety and welfare of the general public.
- Recognize the board must operate in a public and open manner.
- If you were recommended by a professional association or special interest group, you will be expected to provide the board with your technical expertise, and to bring the point of view of the group to the board.
- All board members must work for the benefit of the public first, with the good of any particular profession, industry or special interest group taking a secondary position.
- Listen to all viewpoints and work as a cohesive group to create a forum for developing good policies and procedures and finding fair solutions to problems.
- Learn about issues affecting the board.
- Examine all available evidence before making judgment.
- Acknowledge that authority to act is granted to the board as a whole, not to individual members.
- Board members must be familiar with and operate within their board's governing statutes and bylaws, and state and federal laws at all times.
- To ensure accountability, all applicable policies and procedures adopted by the board should be in written form.
- No board member should make decisions or take unilateral action without the consent of the board as a whole.
- Questions about board issues should be directed to the board's administrative or executive officer, who will see that all board members receive full information by the next regular meeting.
- Board members should disclose no details of board investigations or matters dealt with in executive session unless they are part of the public record.
- Board members should use caution about participating in private discussions on behalf of one party in the absence of other parties to a dispute.

Board of Forestry Governance Policy Supporting Document

Revision Date: July 22, 2020

Adopted Date: July 22, 2020

Page 1 of 2

AGENDA ITEM 3

Attachment 2

Page 4 of 5

- Board members should remember they are seen as representatives of the board when they appear at industry or professional gatherings. They must take care not to appear to be speaking for the board unless specifically authorized by the board to do so.
- Board members must keep in mind that their mission is to serve the public, and it is inappropriate to use board membership to create a personal platform.

*This set of expectations are from discussions with Board Members and March 4, 2020 Board meeting. (Adopted by Board, July 22, 2020).*

- Understand that the board set standards for the department through policy.
- Individual Board members may not agree with a decision, but once a Board decision is made, all Board members will respect the decision and move forward.
- The Board will take action only after hearing the State Forester's (Department's) recommendation.
- Avoid surprising staff. If you have alternate recommendations or new requests for information, discuss with State Forester or staff prior to a board meeting so they can prepare accordingly.
- Board members will strive to get out in the forests to discuss policy topics with staff and stakeholders.
- Board members commit to fostering an environment that respects all individuals, that seeks diverse perspectives, and values differences.

Oregon Board of Forestry  
Board Policies Manual – Proposed Initial Implementation Overview

| <b>Board of Forestry</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>State Forester and/or ODF Staff</b>                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>First Quarter 2024</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <ul style="list-style-type: none"> <li>The Board begins using the BPM</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                               | <ul style="list-style-type: none"> <li>The State Forester and ODF Staff begin using the BPM</li> </ul>                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Second Quarter 2024</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <ul style="list-style-type: none"> <li>The Board Chair appoints the Board Vice-Chair (3.5)</li> <li>The Board Chair appoints the Board Governance Committee, and appoints the Committee Chair (3.4.5 and 3.7.3)</li> <li>The Governance Committee develops its committee charter (3.7.4)</li> <li>The Board approves the Governance Committee charter (3.7.4)</li> <li>The Board initiates administrative rulemaking for Chapter 629, Division 10 amendments relating to powers and duties of the Board Chair (3.4)</li> </ul> | <ul style="list-style-type: none"> <li>A repository for Board governance policies and supporting materials is established and made available (1.7 and 3.6.1)</li> <li>With the Governance Committee, Staff develops administrative rule concepts for Chapter 629, Division 10 amendments relating to powers and duties of the Board Chair (3.4)</li> <li>With the Governance Committee, Staff develops the Board Meeting Agenda Development Procedures (3.6.3)</li> </ul> |
| <b>Third Quarter 2024</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <ul style="list-style-type: none"> <li>The Board concludes administrative rulemaking for Chapter 629, Division 10 amendments relating to powers and duties of the Board Chair</li> <li>The Board approves the Board Meeting Agenda Development Procedures (3.6.3)</li> </ul>                                                                                                                                                                                                                                                   | <ul style="list-style-type: none"> <li>With the Governance Committee, Staff develops the Board Advisory Committee Establishment Procedures (3.9.2)</li> <li>Staff develops and implements the semi-annual ‘scorecard’ report (4.4.3.3)</li> </ul>                                                                                                                                                                                                                         |
| <b>Fourth Quarter 2024 or First Quarter 2025</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <ul style="list-style-type: none"> <li>The Board approves the Board Advisory Committee Establishment Procedures (3.9.2)</li> <li>The Board approves the New Board Member Orientation Package (3.3)</li> <li>The Board approves the Board Conflict of Interest Policy and Procedures (3.11.3 and 3.11.11)</li> <li>The Board approves the Annual Board Governance Performance Evaluation Procedures (3.12.2)</li> </ul>                                                                                                         | <ul style="list-style-type: none"> <li>With the Governance Committee, Staff develops the New Board Member Orientation Package (3.3)</li> <li>With the Governance Committee, Staff develops the Board Conflict of Interest Policy and Procedures (3.11.3 and 3.11.11)</li> <li>With the Governance Committee, Staff develops the Annual Board Governance Performance Evaluation Procedures (3.12.2)</li> </ul>                                                             |

|                       |                                             |
|-----------------------|---------------------------------------------|
| Agenda Item No.:      | 4                                           |
| Topic:                | * <i>Vision for Oregon's Forests</i> Update |
| Date of Presentation: | March 6, 2024                               |
| Contact Information:  | Joy Krawczyk, Public Affairs Director       |

**SUMMARY**

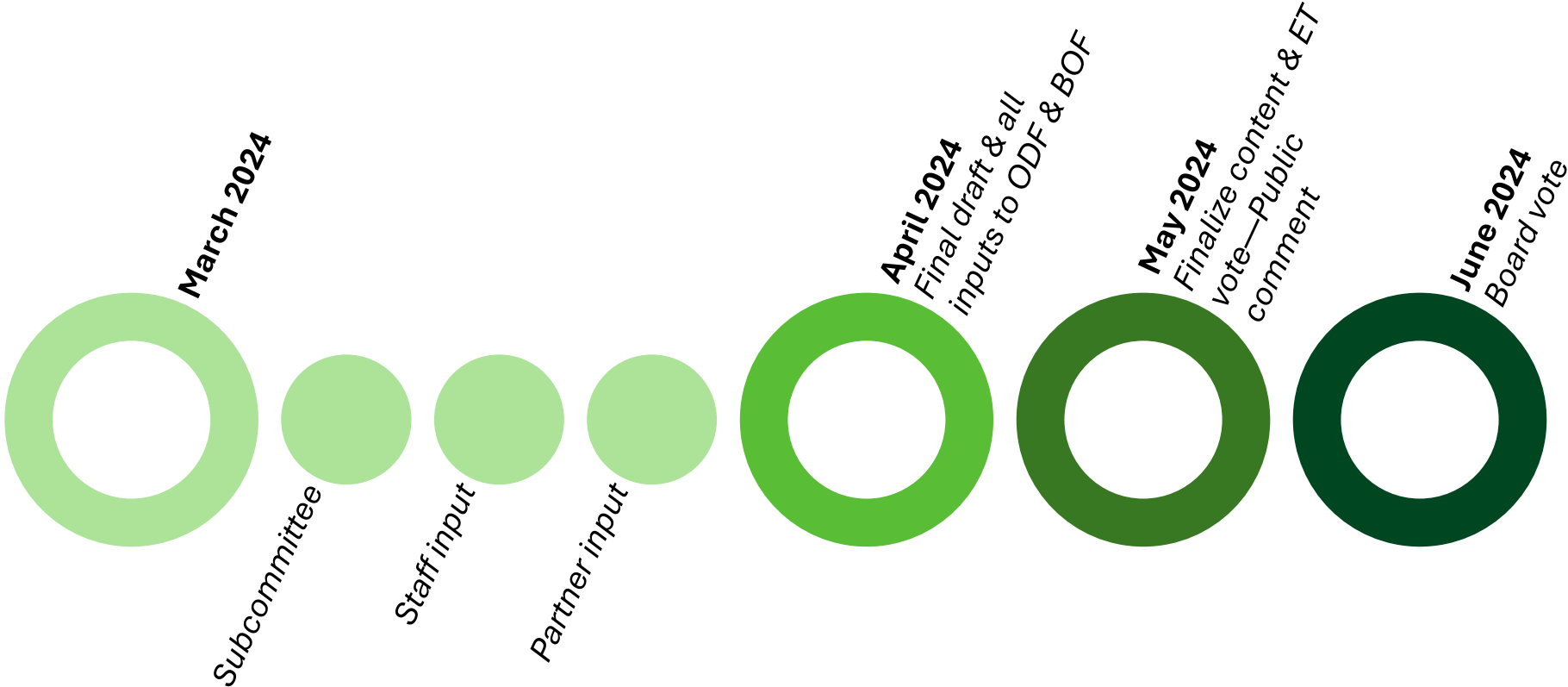
The Oregon Department of Forestry (Department) will provide an overview of near-term and long-term timelines and deliverables for completing the Board of Forestry and the Department's shared strategic plan, the *Vision for Oregon's Forests*. This first part of the discussion will focus on the Department's proposed steps to accomplish the completion of the plan's framework for submission to the Department of Administrative Services in June 2024 to meet Governor Kotek's expectations for state agencies. The second part of the discussion will focus on the continuing work necessary to implement the plan, including joint development of progress measures, the Department's development of corresponding action plans, and the establishment of regular progress reporting. Will also review any resource considerations for coordinating and completing this work to both the Board of Forestry and Department's Executive Team.

**ATTACHMENT**

- (1) Strategic plan timelines



# Roadmap to framework adoption/submission



# Post-adoption: Continuing development & implementation

|    | 2024                                   | 2025                                                 | 2026                                | 2027 | 2028                            | 2029                  | 2030               |
|----|----------------------------------------|------------------------------------------------------|-------------------------------------|------|---------------------------------|-----------------------|--------------------|
| Q1 |                                        | Adopt progress measures                              | First annual progress report to BoF |      |                                 |                       | Adopt updated plan |
|    |                                        |                                                      |                                     |      | Annual progress report to Board |                       |                    |
|    | ET quarterly progress check            |                                                      |                                     |      |                                 |                       |                    |
| Q2 | Adopt new plan                         |                                                      |                                     |      |                                 |                       |                    |
|    |                                        |                                                      | ET quarterly progress check         |      |                                 |                       |                    |
|    |                                        | Complete fiscal year action plans & present to Board |                                     |      |                                 |                       |                    |
| Q3 | Begin development of progress measures |                                                      |                                     |      |                                 |                       |                    |
|    | Begin FY26 action plan development     |                                                      | ET quarterly progress check         |      |                                 |                       |                    |
|    | Implement fiscal year action plans     |                                                      |                                     |      |                                 |                       |                    |
| Q4 | Complete progress measures             |                                                      |                                     |      | Begin BoF & ODF review of plan  | Complete plan updates |                    |
|    | ET quarterly progress check            |                                                      |                                     |      |                                 |                       |                    |

**STAFF REPORT**

|                       |                                                                                                                              |
|-----------------------|------------------------------------------------------------------------------------------------------------------------------|
| Agenda Item No.:      | 5                                                                                                                            |
| Topic:                | Forest Trust Land Advisory Committee                                                                                         |
| Presentation Title:   | FTLAC Testimony to the Board of Forestry                                                                                     |
| Date of Presentation: | March 6, 2024                                                                                                                |
| Contact Information:  | John Sweet, FTLAC Chair and Coos County<br>Commissioner<br>Erin Skaar, FTLAC Vice-Chair and Tillamook County<br>Commissioner |

On behalf of the Forest Trust Land Advisory Committee (FTLAC), comments and additional information may be provided on State Forest Lands business.

**STAFF REPORT**

|                       |                                                                                                                                         |
|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Agenda Item No.:      | 6                                                                                                                                       |
| Work Plan:            | Administrative                                                                                                                          |
| Topic:                | Macias, Gini & O'Connell (MGO) Recommendations                                                                                          |
| Presentation Title:   | MGO Implementation Plan Closeout                                                                                                        |
| Date of Presentation: | March 7, 2024                                                                                                                           |
| Contact Information:  | Sabrina Perez, Senior Strategy Manager<br>(503) 945-7311 <a href="mailto:sabrina.perez@odf.oregon.gov">sabrina.perez@odf.oregon.gov</a> |

**SUMMARY**

The department will provide a joint update and closeout with Macias, Gini, and O'Connell (MGO) reviewing the department's progress implementing the 28 recommendations defined by MGO in 2021. In [MGO's last assessment review](#) from 2022, MGO confirmed full implementation of nine recommendations with the risks lowered, substantial completion of six more recommendations with risk ratings lowered, another six recommendations that were deemed in progress, and seven that were not formally reviewed. Work has since been initiated or completed across all remaining recommendations. MGO is developing a final assessment review for the March 2024 meeting. A preliminary review of MGO's final assessment indicates further progress with most recommendations now defined as implemented or substantially completed and risk ratings reduced where appropriate.

**CONTEXT**

Previously, the department presented results of an independent external review of the agency's financial management structure and processes related to wildfire costs as conducted by MGO and an accompanying Implementation Management Plan from the department developed to address the recommendations. Subsequent presentations have included progressive updates of the department's completion status and MGO's evaluation and assessments of the department's progress.

**BACKGROUND**

In late 2019, the former Governor Kate Brown established the Forestry Financial Oversight Team to support the Department of Forestry in the financial management of increasingly complex and expensive wildfire season costs. The team pursued two primary tasks: 1) hire an independent contractor to provide recommendations for structural changes to expedite and standardize the processing of financial transactions associated with wildfire costs, and 2) evaluate options for a financial structure and cash flow management system that recognizes the reality of seasonal borrowing to support wildfire response.

Macias, Gini, & O'Connell LLP (MGO), a CPA and advisory firm, was hired by the Department of Administrative Services to perform a review and assessment of the Department of Forestry's (ODF) fire finance operations, including accounts receivable, accounts payable, and district fire budgeting. Once this work was completed, MGO presented a final report to the Joint Committee on Ways & Means, Subcommittee on Natural Resources, on May 5, 2021. MGO's report highlighted 28 observations and recommendations in the five original areas of concern: budgeting, financial resources, information technology, oversight, and policies and procedures. Within this report were management responses from ODF executive team, developed through collaboration with leadership throughout the organization. These responses proposed plans of action to mitigate the risks identified by MGO and initiated efforts to define sequenced implementation to operationalize the recommendations.

From preliminary work with MGO, and further development upon receipt of the final report, ODF developed a comprehensive Implementation Management Plan consisting of key deliverables and actions necessary for the agency to mitigate risk, implement structural changes, and refine financial processes to

reflect the reality of increasingly large wildfires. It is anticipated this plan will have multiple iterations as each recommendation progresses through a lifecycle of cascading refinement in planning, and milestone achievements are accomplished. The first version of this comprehensive plan was presented to the Board in June 2021 with four subsequent versions shared through 2022. A sixth and final iteration of the plan is included as Attachment 2.

### Legislative Funding

Additional funding was provided to ODF last biennium through its 2021-23 Legislatively Adopted Budget to support implementation of the recommendations. These investments were critical to the agency for establishing added permanent financial and technical capacity and providing the ability to contract with MGO for technical support, oversight, and reporting.

### Organizational Response to Investments

In response to these investments and others made across the organization by the Legislature, the department led an internal effort to realign strategic and operational structures to enable the department to be more strategic, proactive, efficient, and effective in its work. As State Forester Cal Mukumoto transitioned into his role as the agency director and continued to engage the department's executive team in this overarching realignment effort, additional structure changes, process improvement initiatives, and agency performance reviews have been incorporated into the department's cohesive management strategy.

### External Services and Support

The department secured an agreement with change management consultant, Olympic Performance, Inc., which positioned the agency to ensure appropriate support was available for staff during implementation of MGO Recommendation #20 where the fire finance positions were transferred from the Protection Division to Agency Administration. The transitioning process for that business unit is complete; however, the services of Olympic Performance were extended to include support for the greater re-alignment changes occurring in the agency throughout the course of the biennium.

The department also secured a work order contract with Macias, Gini, and O'Connell (MGO) and MGO joined the department in formal presentations to the Board of Forestry and the Oregon Legislature, Joint Committee on Ways & Means. Further services provided under the contract have included ongoing assessments of ODF's implementation efforts, identification of improvements or gaps in desired outcomes of the MGO report and the implementation management plan, recommendations to adjust deliverables or timelines of the project in alignment with priorities identified by MGO, progress monitoring and reporting both internally and externally, collaborative consultation on the context of MGO recommendations, and direct technical assistance on implementation deliverables as requested by ODF.

### Implementation Progress

Internally, work has shifted from direct plan implementation to maintenance activities required to keep business practices aligned with emerging technologies and changing organizational structure or reporting lines. Department staff have engaged in several agency-wide training sessions to communicate key changes to policy or procedures and ensure open forums remain available to support continuous improvement and review of business practices. The technology recommendations were integrated into the department's information technology governance strategy and processes for steering technology systems and resource investments.

In [MGO's last assessment review](#) from 2022, MGO confirmed full implementation of nine recommendations with the risks lowered, substantial completion of six more recommendations with risk ratings lowered, another six recommendations that were deemed in progress, and seven that were not formally reviewed. Work has since been initiated or completed across all remaining recommendations. MGO is developing a final assessment review for the March 2024 meeting. A preliminary review of

MGO's final assessment indicates further progress with most recommendations now defined as implemented or substantially completed and risk ratings reduced where appropriate.

**RECOMMENDATION**

This is an informational item.

**NEXT STEPS**

The final assessment review from MGO serves as a concluding presentation and closeout for our joint engagement on these 28 recommendations; however, post-implementation monitoring and review planning is actively underway for department staff.

The department places great value in seeking external consultations, assessments, and technical expertise beyond ODF's organizational structure and will continue to seek opportunities for continuous improvement to our business practices.

**ATTACHMENTS**

- 1) MGO Final Assessment and Review – March 2024
- 2) ODF MGO Implementation Management Plan Version 6 and Closeout – March 2024



**OREGON DEPARTMENT OF FORESTRY**

Implementation Management Plan Review  
Close Out Report

February 2024



**OREGON DEPARTMENT OF FORESTRY**  
Implementation Management Plan Review

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**OREGON DEPARTMENT OF FORESTRY**  
Implementation Management Plan Review  
February 2024

**EXECUTIVE SUMMARY**

Macias Gini & O'Connell LLP (MGO) was engaged by the Oregon Department of Administrative Services (DAS) to provide an independent third-party assessment of the Oregon Department of Forestry's (ODF) Accounts Receivable (AR) and Accounts Payable (AP) practices. MGO performed the work in accordance with the Statements on Standards for Consulting Services issued by the American Institute of Certified Public Accountants. The objective of the engagement was to review, reconcile, evaluate, and make recommendations on ODF's:

- AR and AP functions as a whole.
- AR and AP policies and procedures.
- Policy and procedures involving the Federal requirements for submission of claims and reimbursement, focusing on the Federal Emergency Management Agency (FEMA) Fire Management Assistance Grant (FMAG) Program.
- AR and AP statutory and policy structure.

The final report was published on April 22, 2021 and contained 28 recommendations in the thematic areas of budgeting, financial resources, information technology, oversight, and policies and procedures. The report also categorized recommendations into the three risk categories of high, medium, and low. In October 2021, MGO was engaged by ODF to assess the status of the Implementation Management Plan (IMP).

*MGO Review Cycles*

Since October 2021, MGO has conducted four review cycles – April 2022, June 2022, November 2022, and February 2024 – to evaluate ODF's progress in implementing the recommendations. As of February 2024, we have monitored the progress of all 28 recommendations. In **Exhibit 1**, we provide a status overview and have deemed 21 recommendations as implemented, three (3) as substantially completed, and four (4) as in progress.

**OREGON DEPARTMENT OF FORESTRY**  
Implementation Management Plan Review  
February 2024

**Exhibit 1: Status of All Recommendations as of February 2024**

| Rec | Category                     | Theme                                 | Recommendation Status |    |    |
|-----|------------------------------|---------------------------------------|-----------------------|----|----|
|     |                              |                                       | I                     | SC | IP |
| 1   | Policies & Procedures        | Cost Share Agreements                 | X                     |    |    |
| 2   | Policies & Procedures        | Cost Share Settlements                | X                     |    |    |
| 3   | Policies and Procedures      | Cost Share Collections                | X                     |    |    |
| 4   | Policies & Procedures        | Cash Flow Projections                 |                       | X  |    |
| 5   | Policies & Procedures        | Accounts Receivable Collections       | X                     |    |    |
| 6   | Information Technology       | Policy and Procedure Storage          | X                     |    |    |
| 7   | Information Technology       | Cost Estimates                        | X                     |    |    |
| 8   | Information Technology       | BRIO Report Access                    |                       |    | X  |
| 9   | Policies & Procedures        | Accounts Payable                      | X                     |    |    |
| 10  | Information Technology       | Electronic Records                    | X                     |    |    |
| 11  | Information Technology       | Information Technology Systems        | X                     |    |    |
| 12  | Budget                       | Annual Rate Assessment                | X                     |    |    |
| 13  | Oversight                    | Oversight Reports                     | X                     |    |    |
| 14  | Training                     | Training                              | X                     |    |    |
| 15  | Oversight                    | Field Protection Districts Oversight  | X                     |    |    |
| 16  | Oversight                    | Board of Forestry Oversight           | X                     |    |    |
| 17  | Oversight                    | District Finance/Accounting Oversight | X                     |    |    |
| 18  | Oversight                    | Change Management                     | X                     |    |    |
| 19  | Policies & Procedures        | Invoicing                             | X                     |    |    |
| 20  | Finance/Accounting Resources | Finance/Accounting Resources          | X                     |    |    |
| 21  | Finance/Accounting Resources | Finance/Accounting Skillsets          |                       | X  |    |
| 22  | Information Technology       | ODF Online Financial Reporting System |                       |    | X  |
| 23  | Budgeting                    | Budgeting Requirements                | X                     |    |    |
| 24  | Budgeting                    | Budgeting Reconciliation              | X                     |    |    |
| 25  | Policies & Procedures        | Operating Associations Advances       |                       |    | X  |
| 26  | Policies & Procedures        | FEMA Claim Status Reporting           |                       | X  |    |
| 27  | Information Technology       | OregonBuys                            | X                     |    |    |
| 28  | Budgeting                    | Encumbrances                          |                       |    | X  |

*I = Implemented SC = Substantially Completed IP = In Progress NR = Not Reviewed*

*Source: MGO based on review of documentation associated with each recommendation.*

**OREGON DEPARTMENT OF FORESTRY**  
Implementation Management Plan Review  
February 2024

*Development and/or Enhancement of Internal Controls*

During each of the review cycles, we focused on a subset of recommendations that were based on factors such as board member requests, ODF indicating they have made progress, recommendation risk ratings, internal control areas, etc. Internal controls are essential to ensuring that organizations: 1) operate efficiently and effectively; 2) comply with relevant regulations, policies, and guidance; and 3) obtain, generate, and disseminate reliable financial information. According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Integrated Framework (COSO Framework), internal controls focus on the following five areas:

- *The control environment* sets the parameters for governance and oversight responsibilities, which includes setting the tone at the top, the assignment of authority and responsibilities, setting clear staff expectations, and creating processes for developing and retaining competent individuals, including ongoing staff trainings and professional development opportunities.
- *Risk Assessment* being an iterative process of identifying and assessing risks that will keep an organization from achieving its objectives. The assessment includes considering threats that could significantly impact operations and determining how much risk the organization is willing to accept. Based on its risk appetite, an organization may choose to accept, avoid, limit, or transfer the risks.
- *Control activities* help ensure that management's directives for mitigating risks that may prevent the achievement of organizational goals are executed. Control activities include the establishment of policies and procedures that address actions such as authorizations and approvals, verifications, reconciliations, and business performance reviews.
- *Information and communication* entails obtaining or generating and using relevant and quality information from both internal and external sources. This includes ensuring that data systems produce accurate, complete, and timely information. COSO also states that obtaining or generating relevant and quality information is essential for successfully executing organizational objectives. Moreover, communicating this information internally and externally provides transparency, clear messaging regarding organizational performance, and supplements decision-making.
- *Monitoring* includes ongoing and periodic evaluations to ascertain whether established practices are functioning as intended. These monitoring activities include internal reviews and external audits and assessments. Moreover, the results of monitoring activities and corrective actions are communicated timely to staff, senior management, and boards as appropriate.

In **Exhibit 2**, we provide a high-level overview of the internal control areas relevant to each recommendation. We should note that multiple internal control categories may be relevant to a recommendation, but we are highlighting the main areas of interest that led to the recommendations listed in the April 2021 report.

**OREGON DEPARTMENT OF FORESTRY**  
Implementation Management Plan Review  
February 2024

**Exhibit 2: Recommendations and Associated Internal Control Areas**

| Rec | Category                     | Theme                                 | Recommendation Status |    |    |     |     |
|-----|------------------------------|---------------------------------------|-----------------------|----|----|-----|-----|
|     |                              |                                       | CE                    | RA | CA | I&C | Mon |
| 1   | Policies & Procedures        | Cost Share Agreements                 |                       |    | X  | X   | X   |
| 2   | Policies & Procedures        | Cost Share Settlements                |                       |    | X  | X   | X   |
| 3   | Policies and Procedures      | Cost Share Collections                |                       |    | X  | X   | X   |
| 4   | Policies & Procedures        | Cash Flow Projections                 |                       |    | X  | X   | X   |
| 5   | Policies & Procedures        | Accounts Receivable Collections       |                       |    | X  | X   | X   |
| 6   | Information Technology       | Policy and Procedure Storage          |                       |    | X  | X   |     |
| 7   | Information Technology       | Cost Estimates                        |                       |    | X  | X   |     |
| 8   | Information Technology       | BRIO Report Access                    |                       | X  |    | X   | X   |
| 9   | Policies & Procedures        | Accounts Payable                      |                       |    | X  | X   | X   |
| 10  | Information Technology       | Electronic Records                    |                       |    | X  | X   |     |
| 11  | Information Technology       | Information Technology Systems        |                       | X  | X  | X   |     |
| 12  | Budget                       | Annual Rate Assessment                |                       |    | X  | X   | X   |
| 13  | Oversight                    | Oversight Reports                     |                       |    | X  | X   | X   |
| 14  | Training                     | Training                              | X                     |    | X  | X   |     |
| 15  | Oversight                    | Field Protection Districts Oversight  | X                     |    | X  |     | X   |
| 16  | Oversight                    | Board of Forestry Oversight           | X                     |    | X  |     | X   |
| 17  | Oversight                    | District Finance/Accounting Oversight | X                     |    | X  |     | X   |
| 18  | Oversight                    | Change Management                     | X                     |    | X  |     | X   |
| 19  | Policies & Procedures        | Invoicing                             |                       |    | X  | X   |     |
| 20  | Finance/Accounting Resources | Finance/Accounting Resources          | X                     |    |    |     | X   |
| 21  | Finance/Accounting Resources | Finance/Accounting Skillsets          | X                     |    | X  |     |     |
| 22  | Information Technology       | ODF Online Financial Reporting System |                       |    | X  | X   | X   |
| 23  | Budgeting                    | Budgeting Requirements                |                       |    | X  |     |     |
| 24  | Budgeting                    | Budgeting Reconciliation              |                       |    | X  | X   | X   |
| 25  | Policies & Procedures        | Operating Associations Advances       |                       |    | X  |     | X   |
| 26  | Policies & Procedures        | FEMA Claim Status Reporting           |                       |    | X  | X   | X   |
| 27  | Information Technology       | OregonBuys                            |                       |    | X  |     | X   |
| 28  | Budgeting                    | Encumbrances                          |                       |    | X  |     | X   |

*CE = Control Environment RA = Risk Assessment CA = Control Activities I&C = Information and Communication  
Mon = Monitoring*

*Source: MGO based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Integrated Framework (COSO Framework) and review of the recommendations in the April 2021 report.*



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**SCOPE AND OBJECTIVES**

The scope of our review includes the assessment of the implementation activities related to the 28 recommendations in the April 2021 MGO Report. The objectives of the review are to:

1. Assess the status of the IMP and ODF’s efforts to implement the MGO recommendations.
2. Monitor ODF progress by providing written status reports and making recommendations for keeping implementation on time and in alignment with objectives.
3. Provide background, observations, and context of MGO recommendations.

This is the fourth and final review cycle of ODF’s progress towards the implementation of the recommendations and covers the period of November 2022 through February 2024. Throughout the course of this engagement, we have issued the reports outlined in **Exhibit 3**.

**Exhibit 3: MGO Reports and Release Dates**

| <b>Report</b>                                             | <b>Period Covered</b>               | <b>Release Date</b> |
|-----------------------------------------------------------|-------------------------------------|---------------------|
| Review and Assessment                                     | (Assessment and Recommendations)    | April 22, 2021      |
| Implementation Management Plan Review Cycle 1             | April 2021 through April 2022       | April 2022          |
| Implementation Management Plan Review Cycle 2             | May 2022 through June 2022          | June 2022           |
| Implementation Management Plan Review Cycle 3             | July 2022 through October 2022      | November 2022       |
| Implementation Management Plan Review Cycle 4 (Close Out) | November 2022 through February 2024 | February 2024       |

*Source: MGO Review and Assessment April 2021 report and subsequent Implementation Management Plan Review Cycle reports.*

Each report focused on a subset of recommendations that were based on factors such as board member requests, ODF indicating they have made progress, recommendation risk ratings, and internal control areas. To that end, **Exhibit 5** provides an overview of implemented recommendations as of the previous November 2022 reporting cycle. **Exhibit 6** displays the status and risk ratings of the remaining recommendations. Notably, **Exhibit 6** reflects changes in the status and risk ratings of the recommendations during the various review cycles since the April 2021 report.

**METHODOLOGY FOR IMPLEMENTATION MANAGEMENT PLAN REVIEW**

To assess and monitor the status of the IMP, we:

1. Reviewed the MGO April 2021 Report to identify the documentation necessary to deem recommendations implemented.
2. Completed a recommendation prioritization matrix, organized by category (e.g., policies and procedures, information technology, etc.), theme (e.g., cost share agreements, cost estimates,

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etc.), risk rating (low, medium, and high), and due date to identify the items of primary focus for this round of review. We also inquired with ODF as to recommendations that have been implemented or that demonstrated significant progress towards completion. Risk ratings were based on the definitions in **Exhibit 4**.

**Exhibit 4: Risk Ratings and Definitions**

|               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>High</b>   | <ul style="list-style-type: none"> <li>• Design of controls is ineffective in addressing key risks or no process exists to manage the risk.</li> <li>• Controls/policies/procedures documentation is incomplete, unclear or outdated, not monitored and/ or does not exist.</li> <li>• Controls are not in operation or have not yet been implemented.</li> <li>• There is non-compliance with laws/regulations/policies/procedures and there are opportunities to develop new controls to provide a more appropriate level of assurance.</li> <li>• Immediate need for corrective and/or improvement actions to be undertaken.</li> </ul>                                                                                                                                                                                                            |
| <b>Medium</b> | <ul style="list-style-type: none"> <li>• Design of controls only partially addresses key risks and does not provide adequate assurance that all objectives will be achieved.</li> <li>• Controls/policies/procedures are documented, up-to-date, and monitored, but there are some gaps in the documentation relied upon to provide evidence that the key controls are operating effectively.</li> <li>• Controls are not operating consistently and/or effectively or have not been fully implemented. Identified general compliance with laws regulations/policies/procedures with a few minor exceptions.</li> <li>• There are some opportunities to improve existing controls, strengthen compensating controls and/or awareness of the controls.</li> <li>• There is a cost/benefit advantage to implement improvement opportunities.</li> </ul> |
| <b>Low</b>    | <ul style="list-style-type: none"> <li>• Design of controls is adequate in addressing key risks, providing a reasonable level of assurance that objectives are being achieved.</li> <li>• Controls/policies/procedures are documented, up-to-date, and monitored.</li> <li>• Controls are fully implemented and operating effectively and efficiently.</li> <li>• Identified high level of compliance with laws/regulations/policies/procedures.</li> <li>• Some improvement opportunities have been identified but not yet actioned.</li> </ul>                                                                                                                                                                                                                                                                                                      |

*Source: MGO as adapted from risk management guidance.*

3. Requested documentation for recommendations under review and created a ShareFile to serve as a central repository for document facilitation. Supporting documentation may have been relevant to multiple recommendations.
4. Evaluated submitted documentation against implementation criteria identified in the recommendations and through inquiries with ODF staff. Additionally, considered whether appropriate internal controls were developed and/or enhanced.
5. Summarized the recommendation status and rationale in this report. In the November 2022 report, we added “substantially completed” as a status option. Recommendation implementation is classified as follows:

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- a. **Implemented** – the corrective actions and/or advisements proposed in the recommendation have been met.
- b. **Substantially Completed** – the corrective actions and/or advisements proposed in the recommendation are largely completed except for an item pending completion.
- c. **In Progress** – clear demonstration of efforts to implement the recommendation have been initiated or may have been initiated and placed on hold due to resource needs.
- d. **Not Under Review** – the recommendations were not included during the review cycle due to reasons such as corrective actions and/or advisements have not been initiated, other recommendations were prioritized, etc.

This process is flexible to account for items that are high-risk, items that may become higher priority over time, and the timeliness of implementation pending available resources.

**DISCLAIMER**

The results of the assessment reported do not constitute an examination made in accordance with attestation standards, the objective of which would be to express an opinion or conclusion, respectively we do not express such an opinion or conclusion. Furthermore, this includes any opinion or representation related to the accuracy or completeness of the information provided by management. The sufficiency of the scope is solely the responsibility of the ODF. We make no representation regarding the sufficiency of the scope of services to identify all significant matters or reveal errors in the underlying information, instances of fraud, or illegal acts, if any. We have no obligation to update this report or to revise the information contained herein to reflect events and transactions occurring subsequent to the date of this report. This report is intended solely for the information and use of the Oregon Board of Forestry and ODF management and is not intended to be, and should not be, used by anyone other than the specified parties.

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**RECOMMENDATION STATUS**

*Recommendations Deemed Implemented as of the November 2022 Report*

As shown in **Exhibit 5**, for the November 2022 review, nine recommendations had been deemed implemented with the risk ratings reduced to low. Related to Recommendations 1, 2, and 3, ODF developed policies and procedures for cost share agreements, cost share settlements, and cost share collections. Additional recommendations related to the formulation and finalization of policies and procedures include Recommendation 16 where ODF and the Oregon Board of Forestry (BOF) coordinated and codified the BOF financial oversight policy entitled Financial Oversight of the Board of Forestry. Additionally, in Recommendation 12, ODF defined the process for Actual Cost Computations (ACC) rates.

Recommendation 18 addressed duplicative audits by combining the Emergency Fire Cost Committee (EFCC) and Field Protection District (FPD) and created information sharing channels to communicate any changes resulting from the audits. Recommendations 23 and 24 focused on the budgeting process, specifically relating to refining budgeting methodology and reconciliations processes. Lastly, Recommendation 27 focused on transitioning vendors to the use of OregonBuys as the primary system for end-to-end eProcurement processing.

**Exhibit 5: Implemented Recommendations as of the November 2022 Review Cycle**

|                               | Rec | Category                | Theme                       | Risk Rating as of Nov 2022 |        |     |
|-------------------------------|-----|-------------------------|-----------------------------|----------------------------|--------|-----|
|                               |     |                         |                             | High                       | Medium | Low |
| <b>Previously Implemented</b> | 1   | Policies & Procedures   | Cost Share Agreements       |                            |        | X   |
|                               | 2   | Policies & Procedures   | Cost Share Settlements      |                            |        | X   |
|                               | 3   | Policies and Procedures | Cost Share Collections      |                            |        | X   |
|                               | 12  | Budget                  | Annual Rate Assessment      |                            |        | X   |
|                               | 16  | Oversight               | Board of Forestry Oversight |                            |        | X   |
|                               | 18  | Oversight               | Change Management           |                            |        | X   |
|                               | 23  | Budgeting               | Budgeting Requirements      |                            |        | X   |
|                               | 24  | Budgeting               | Budgeting Reconciliation    |                            |        | X   |
|                               | 27  | Information Technology  | OregonBuys                  |                            |        | X   |

*Source: MGO based on the November 2022 Implementation Management Plan Review.*



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*Recommendations Under Review as of February 2024*

As shown in **Exhibit 6**, there were 19 recommendations under review for the February 2024 cycle. The recommendations focused on AR and AP policies and procedures. This included addressing timeframes for invoicing and collections, advancing funds to operating associations, and encumbrances. The recommendations also focused on information technology, including exploring options for establishing an electronic central repository for storing data and records management, developing an Online Financial Reporting System (OFRS) to centralize accounting and finance related data and reporting, and creating an Information Technology Steering Committee (ITSC) responsible for overseeing and delivering all investment decisions in IT. Lastly, the recommendations centered around financial and accounting skillsets, including job classification reviews and development of training programs and materials.

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**Exhibit 6: Recommendation Implementation Status as of February 2024**

| Rec                            | Category                     | Theme                                 | Risk Rating as of February 2024 |        |     |
|--------------------------------|------------------------------|---------------------------------------|---------------------------------|--------|-----|
|                                |                              |                                       | High                            | Medium | Low |
| <b>IMPLEMENTED</b>             |                              |                                       |                                 |        |     |
| 5                              | Policies & Procedures        | Accounts Receivable Collections       | ↓                               |        | X   |
| 6                              | Information Technology       | Policy and Procedure Storage          | ↓                               | X      |     |
| 7                              | Information Technology       | Cost Estimates                        |                                 | ↓      | X   |
| 9                              | Policies & Procedures        | Accounts Payable                      |                                 |        | -X  |
| 10                             | Information Technology       | Electronic Records                    | ↓                               | X      |     |
| 11                             | Information Technology       | Information Technology Systems        | ↓                               |        | X   |
| 13                             | Oversight                    | Oversight Reports                     |                                 | ↓      | X   |
| 14                             | Training                     | Training                              |                                 |        | -X  |
| 15                             | Oversight                    | Field Protection Districts Oversight  |                                 | ↓      | X   |
| 17                             | Oversight                    | District Finance/Accounting Oversight |                                 | ↓      | X   |
| 19                             | Policies & Procedures        | Invoicing                             |                                 |        | -X  |
| 20                             | Finance/Accounting Resources | Finance/Accounting Resources          |                                 | ↓      | X   |
| <b>SUBSTANTIALLY COMPLETED</b> |                              |                                       |                                 |        |     |
| 4                              | Policies & Procedures        | Cash Flow Projections                 |                                 | ↓      | X   |
| 21                             | Finance/Accounting Resources | Finance/Accounting Skillsets          |                                 | ↓      | X   |
| 26                             | Policies & Procedures        | FEMA Claim Status Reporting           |                                 |        | -X  |
| <b>IN PROGRESS</b>             |                              |                                       |                                 |        |     |
| 8                              | Information Technology       | BRIO Report Access                    | ↓                               | X      |     |
| 22                             | Information Technology       | ODF Online Financial Reporting System |                                 | -X     |     |
| 25                             | Policies & Procedures        | Operating Associations Advances       |                                 |        | -X  |
| 28                             | Budgeting                    | Encumbrances                          |                                 |        | -X  |

X is the current rating of the recommendation as of February 2024.

For those recommendations considered in this review cycle:

↓ in the box means the risk rating as of February 2024 has been lowered since the previous cycle review.

↑ in the box means the risk rating as of February 2024 has been increased since the previous cycle review.

– in the box means the risk rating as of February 2024 has not changed since the previous cycle review.

Source: MGO based on review of documentation associated with each recommendation.

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**AREAS TO HIGHLIGHT**

*Organizational Maturity*

Organizational maturity dictates how well organizations can manage current operations and respond to evolving needs. The Capability Maturity Model Integration (CMMI) framework defines five levels of maturity, displayed in the table below.<sup>1</sup> In summary, Level 1 organizations have few to no processes and procedures. Level 2 and 3 organizations have repeatable and documented processes. Level 4 and 5 organizations have repeatable and documented processes that are consistently tested, refined, and adapted, have defined and monitored metrics, and are flexible enough to accommodate new technologies, innovations, or emergencies. The Capability Maturity Model Integration (CMMI) Framework in **Exhibit 7** provides a more detailed overview.

**Exhibit 7: Capability Maturity Model Integration (CMMI) Framework**

| Level | Level Name                         | Description                                                                                                                                                                                                                                                                                         |
|-------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1     | Initial                            | <ul style="list-style-type: none"> <li>Processes typically ad hoc</li> <li>Reliance on specific individuals to keep things afloat</li> <li>Processes new and often undocumented</li> <li>Unable to reliably repeat processes</li> </ul>                                                             |
| 2     | Managed and Repeatable             | <ul style="list-style-type: none"> <li>Processes repeatable and produce consistent results</li> <li>Processes planned, performed, measured, controlled</li> <li>Focus on management of requirements, processes, etc.</li> <li>Stakeholders established; have ownership of specific tasks</li> </ul> |
| 3     | Defined                            | <ul style="list-style-type: none"> <li>Processes well characterized and understood</li> <li>Described in standard, procedures, tools, methods</li> <li>Processed well-defined and documented; standardized</li> <li>Processes continually improved</li> </ul>                                       |
| 4     | Quantitatively Managed and Capable | <ul style="list-style-type: none"> <li>Processes can be managed and defined using metrics</li> <li>Processes repeatedly tested, refined, adapted</li> <li>Key stakeholders/process users competent in processes</li> <li>Processes easily adapt to suit other projects</li> </ul>                   |
| 5     | Optimizing and Efficient           | <ul style="list-style-type: none"> <li>Processes continually monitored and improved</li> <li>Processes flexible to accommodate new technologies and innovations</li> <li>Constant focus on process performance</li> </ul>                                                                           |

*Source: Adapted from the Capability Maturity Model Integration (CMMI) framework.*

<sup>1</sup> The Capability Maturity Model Integration (CMMI) framework was first developed at Carnegie Mellon University and has evolved into a process development model used for software, product, and service development. It is administered through the CMMI Institute under the direction of ISACA.

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Within the scope of ODF's Implementation Management Plan (IMP), ODF has made progress in improving its AR and AP practices and oversight. Notably, ODF is advancing towards mid-level maturity where processes and procedures are being standardized and documented, and related training and guidance are being developed to ensure that activities are repeatable and understood by staff (Levels 2 and 3). This progress should be acknowledged as it is an improvement from initial observations in the April 2021 Review and Assessment report where processes were typically ad hoc, undocumented, and unreliable (Level 1).

Additionally, ODF has been diligent in addressing the recommendations from the April 2021 Review and Assessment Report. As noted in **Exhibit 1**, ODF has implemented 75 percent of the recommendations (21 of 28 recommendations), substantially completed 11 percent of the recommendations (3 of 28 recommendations), and is in the process of implementing 14 percent of the recommendations (4 of 28 recommendations).

ODF is aware that the next step in their organizational maturity would include automation of key processes and procedures. Additionally, more advanced levels of organizational maturity (Levels 4 and 5) focus on developing and monitoring key performance indicators and creating organizational agility to rapidly respond and adapt to changes. While ODF recognizes their organizational growth since the April 2021 MGO Report, ODF is still striving for higher levels of organizational maturity.

However, ODF has maximized the staffing and technological resources currently available. For example, as discussed in Recommendation 10 – Electronic Records – ODF requested resources for a data management system. Although not approved, ODF has created a temporary solution with existing resources. Specifically, ODF has progressed from housing documentation solely in physical “fireboxes” to manually scanning documents into a cloud storage solution. Although this recommendation is implemented, it remains a medium risk to impart the importance of seeking an actual data management system. In addition to storing and cataloguing documents, a data management system also automates work processes, provides additional security, and allows ODF to remain updated with the solution's software and security upgrades.

To reach advanced levels of organizational maturity, ODF will need to invest in technological solutions that will phase out ineffectual legacy systems and provide ODF with the agility necessary to keep pace with their own evolving needs and the technological advancements that dictate how people, governments, businesses, and other stakeholders interact.

**IMPLEMENTED  
AS OF FEBRUARY 2024**



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**ACCOUNTS RECEIVABLE COLLECTIONS**

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**Recommendation Number:** 5

**Implementation Status:** Implemented

**Risk Rating:** Report: High February 2024 Review: Low

**Recommendation**

The ODF Administrative Branch should establish formalized policies and procedures related to collections of account receivables including a clear definition of the roles and responsibilities.

**Key Items to Deem Recommendation Implemented**

1. Formalized, written, and clearly defined P&Ps for collections of AR, including at minimum, clear roles and responsibilities between ODF Ops Branch and Field Protection Districts.

**Implementation Status Analysis**

This recommendation is implemented with the risk rating reduced to low. The core issues identified in the report were that: 1) the ODF Administrative Branch did not have clearly defined roles or responsibilities related to oversight of collection efforts; and 2) formally documented policies and procedures related to accounts receivable did not exist. The lack of formalized collection policies and procedures, including defining responsibility, for overall accounts receivable balances, could result in an increase in the aging of past due balances.

Based on our review, and per Recommendation 19 Invoicing – which is also deemed implemented as of February 2024, ODF implemented an accounts receivable (AR) system – SAGE 300 AR System (SAGE). The use of SAGE minimizes manual entry which increases the risk of inaccurate or incomplete account receivable balances. SAGE also creates a central repository for invoice tracking and supporting documentation. Procedural guidance for SAGE is documented and available via online training resources.

Additionally, ODF has developed policies and procedures related to AR, that outline the timeframe for invoicing and collections, requires compliance with the Oregon Accounting Manual guidance, and requires accounting for revenues in accordance with Generally Accepted Accounting Principles (GAAP). Specific policies include Accounting for Revenue and Receivable Transactions, Accounting and Financial Reporting for Expenses, Expenditures, and Payables, Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting, and the Oregon Accounting Manual.



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person follows consistent naming and index conventions to save documents to a central file for easy search and retrieval.

While this recommendation is implemented, it remains a medium risk to impart the importance of seeking an actual documents management system. These systems lessen administrative burdens, provide enhanced security, ease workflow, and would allow ODF to remain agile with the evolving technological landscape.

## **COST ESTIMATES**

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|                               |                     |                                        |
|-------------------------------|---------------------|----------------------------------------|
| <b>Recommendation Number:</b> | <b>7</b>            |                                        |
| <b>Implementation Status:</b> | <b>Implemented</b>  |                                        |
| <b>Risk Rating:</b>           | <b>Report: High</b> | <b>April 2022 Review: Medium</b>       |
|                               |                     | <b>June 2022 Review: Medium</b>        |
|                               |                     | <b>November 2022 Review: No Change</b> |
|                               |                     | <b>February 2024: Reduced to Low</b>   |

### Recommendation

The ODF Executive Team (with the ODF Operations and Administrative Branch) should limit cost estimate generators to e-ISuite and FIRES. The ODF Operations and Administrative Branches should define policies and procedures related to the use of the two systems and provide onboarding and ongoing training to ensure all personnel understand how to properly and efficiently use the systems.

### Key Items to Deem Recommendation Implemented

1. Demonstration that systems for generating cost estimates has been reduced to e-ISuite and FIRES.
2. Demonstration of formalized P&P related to use of the systems.
3. Demonstration of onboarding and training schedules and/or completed activities.

### Implementation Status Analysis

This recommendation is implemented with the risk rating reduced to low. The core issues identified in the report were that: 1) multiple systems are utilized for generating cost estimates; and 2) policies and procedures did not specifically define the criteria for determining which cost estimate systems would be utilized by incident.

Based on our observations and discussions, ODF has decided to keep all three cost share estimate solutions – e-iSuite, FIRES database, and a Daily Cost Estimate spreadsheet. For ODF, each system serves the needs of the project in which it is used. For example, federal agencies use e-iSuite and ODF uses e-iSuite for large fires. ODF uses the FIRES database for smaller district fires, and the use of an excel



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spreadsheet is more expedient than setting up e-iSuite (when there is limited internet availability in the field) while still providing a tool for tracking cost estimates. To that end, ODF uses its tracker tool as a central repository for analyzing the data from the various systems.

Additionally, ODF has developed policies and procedures in the Chapter 80 Cost Share Field Procedures manual that describe how to process cost share estimates within the various solutions (e.g., templates for weekly cost summaries, weekly cost detail, spreadsheets with predefined rates, etc.). Moreover, as of May 2023, ODF formalized its Incident Cost Estimate Guide which further provides guidance on how to develop estimates, the systems and forms of use, etc.

Lastly, ODF has also developed and implemented training materials to provide instructions. These materials include onboarding checklists, videos, and policies and procedures overviews related to cost shares, payments and audits, etc.

### **ACCOUNTS PAYABLE**

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|                               |                     |                                                                                                                                             |
|-------------------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Recommendation Number:</b> | <b>9</b>            |                                                                                                                                             |
| <b>Implementation Status:</b> | <b>Implemented</b>  |                                                                                                                                             |
| <b>Risk Rating:</b>           | <b>Report: High</b> | <b>April 2022 Review: Medium</b><br><b>June 2022 Review: Medium</b><br><b>November 2022 Review: Low</b><br><b>February 2024 Review: Low</b> |

#### **Recommendation**

ODF Administrative Branch should implement processes and procedures related to expense accruals and consider the use of purchase orders within OregonBuys.

#### **Key Items to Deem Recommendation Implemented**

1. Formalized, written, and clearly defined policies and procedures related to expense accruals.
  - a. Inclusive of Purchase Orders being utilized prior to receipt of vendor invoices.
2. Demonstration of ODF's assessment and decision regarding the use of purchase orders within OregonBuys.

#### **Implementation Status Analysis**

This recommendation is implemented with the risk rating remaining low. The core issues identified in the report were that: 1) purchase orders (POs) were not utilized for purchasing goods and services prior to the receipt of vendor invoices; and 2) vendor invoices took years for ODF to receive. Notably, POs were created within the OregonBuys system after vendor invoices were received for payment. A PO should be created prior to invoicing as it details items to be purchased, the quantity and price of those items, and is

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the source document for tracking expenditures prior to invoice payment. OregonBuys is a web-based solution providing end to end eProcurement processing.

Based on discussions, email reviews, and a review of documentation, ODF has developed, and enhanced, its Statewide Outstanding Assets and Liabilities Tracker (SOALT) that tracks outstanding accounts receivable and accounts payable for the purposes of cash flow planning and other financial reporting.

Moreover, ODF has activated the purchase order module in OregonBuys and is actively using the system for the purchase order process – from requisition through invoice payment. Effective December 31, 2021, ODF codified its Oregon Department of Forestry Policy Document for Delegation of Authority. This guidance describes authority limits by level, including authority for approval paths within the security of the OregonBuys system. Moreover, as of June 2023, ODF formalized its *Accounting and Financial Reporting for Expenses, Expenditures, and Payables Transaction* policy. Additionally, ODF has conducted trainings on the use of the system and has developed additional guidance for navigating the system – inclusive of creating requisitions and purchase orders.

## **ELECTRONIC RECORDS**

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|                               |                     |                                                                          |
|-------------------------------|---------------------|--------------------------------------------------------------------------|
| <b>Recommendation Number:</b> | <b>10</b>           |                                                                          |
| <b>Implementation Status:</b> | <b>Implemented</b>  |                                                                          |
| <b>Risk Rating:</b>           | <b>Report: High</b> | <b>November 2022 Review: High</b><br><b>February 2024 Review: Medium</b> |

### **Recommendation**

All hard copies of significant supporting documentation should be scanned, uploaded, and maintained in an information technology system. Additionally, the documents should be easily searchable.

### **Key Items to Deem Recommendation Implemented**

1. Formalized, Demonstration of significant supporting documentation uploaded into an IT system solution that the documentation is easily searchable.

### **Implementation Status Analysis**

This recommendation is implemented with the risk rating reduced to medium. The core issues identified in the report were that: 1) a significant amount of information required for EFCC audits and FEMA claims are only in hard copy; and 2) fire boxes (document bins) are retained in hard copy format and in a centralized location within each district for storage. Maintaining documentation in hard copy form, in centralized locations, could result in a loss of data in the event of a natural disaster. Additionally, the use

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of hard copy documentation creates inefficiencies due to the physical movement of documents and the inability to search documents electronically.

Based on our review, ODF has identified temporary mitigations for managing its electronic records by creating solutions within existing resources. For example, documents were previously collected and stored in physical fireboxes. Currently, ODF is scanning physical documents to make them electronic. A person assigned to a fire incident (not a permanent staff member) reviews scanned emails to make sure scanned documents are legible. Based on the policies and procedures developed, the person follows naming and index conventions to manually save documents to a central file for search and retrieval. ODF is also utilizing cloud storage as an interim solution.

Although this recommendation is implemented, it remains a medium risk to impart the importance of seeking an actual data management system. During the November 2022 review period, ODF outlined steps for creating a central repository for maintaining significant supporting documentation. Notably, in the 2023-25 Budget Narrative, ODF requested 1 FTE to have a dedicated resource for records management, retention, and requests. As of January 2024, ODF made the budget request, but the request was not approved in the final legislative budget. We would encourage continued assessment and long-term strategic planning for acquisition of a reliable and automated data management system. A data management system would lessen administrative burdens, provide enhanced security, ease workflow, and would allow ODF to invest in technology that will remain agile with the evolving technological landscape.

## **INFORMATION TECHNOLOGY SYSTEMS**

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|                               |                     |                                                                       |
|-------------------------------|---------------------|-----------------------------------------------------------------------|
| <b>Recommendation Number:</b> | <b>11</b>           |                                                                       |
| <b>Implementation Status:</b> | <b>Implemented</b>  |                                                                       |
| <b>Risk Rating:</b>           | <b>Report: High</b> | <b>November 2022 Review: High</b><br><b>February 2024 Review: Low</b> |

### **Recommendation**

IT systems should be consolidated and the ODF Administrative Branch should establish policies and procedures for the acquisition and implementation of new IT systems.

### **Key Items to Deem Recommendation Implemented**

1. Demonstration that IT systems have been consolidated.
2. Formalized policies and procedures developed for acquiring and implementing new systems.

### **Implementation Status Analysis**

This recommendation is implemented with the risk rating reduced to low. The ODF Operations Branch, Administrative Branch, and Field Protection Districts utilize multiple information technology (IT) systems for fire protection related data. The core issues identified in the report were that: 1) the IT systems used

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by the ODF Operations Branch, Administrative Branch, and the Field Protection Districts are inconsistent; 2) certain systems in use are outdated; and 3) manual processes are utilized to transfer data between systems due to lack of system integration. As such, financial information may be inaccurate and/or incomplete due to information residing in multiple IT systems and the use of manual data transfer. To address these concerns, the first step is to establish policies and procedures for the acquisition and implementation of new IT systems and assess systems options that efficiently and effectively meet the ODF's IT needs.

Based on our review, ODF has formalized policies and procedures related to IT governance. For example, ODF developed the Information Technology Governance Policy Document with the purpose of ensuring IT investments deliver value, the risks associated with systems are communicated and managed, and resources are managed effectively. The policy also establishes the Information Technology Steering Committee (ITSC) to oversee and deliver all investment decisions in IT. Roles and responsibilities of the ITSC include reviewing and approving technology policies and procedures, deciding IT strategy and capabilities, determining IT investment approach, ensuring a steady flow of communications, and defining and monitoring key goals and metrics.

ODF is currently using the established processes and procedures for IT decisions. For example, in October 2023, ODF developed a business case for transitioning to a single text messaging system from the use of various systems in use for emergency communications. During emergencies, a single text messaging system would allow administrators to communicate with each other throughout the agency and still maintain the ability to send communications within their own areas. Additionally, in December 2023, ODF developed a business case for developing a financial reporting hub that would allow the Administrative Branch Financial Services Program to publish standardized reports and lessen the administrative burden of processing ad hoc reports. The ITSC has reviewed and approved both proposals and migration and development efforts are currently underway.

## **OVERSIGHT REPORTS**

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|                               |                       |                                     |
|-------------------------------|-----------------------|-------------------------------------|
| <b>Recommendation Number:</b> | <b>13</b>             |                                     |
| <b>Implementation Status:</b> | <b>Implemented</b>    |                                     |
| <b>Risk Rating:</b>           | <b>Report: Medium</b> | <b>April 2022 Review: Medium</b>    |
|                               |                       | <b>June 2022 Review: Medium</b>     |
|                               |                       | <b>November 2022 Review: Medium</b> |
|                               |                       | <b>February 2024 Review: Low</b>    |

### Recommendation

ODF Administrative Branch should establish documented controls/policies/procedures related to oversight of fire protection finance, including the preparation and timely review of standardized reports.



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**Key Items to Deem Recommendation Implemented**

1. Demonstration of policies and procedures and controls in the oversight of fire protection finance, including preparation and timely review of standardized reports.

**Implementation Status Analysis**

This recommendation is implemented with the risk rating reduced to low. The core issues identified in the report were that: 1) reports for oversight of fire protection appear to be ad-hoc and manually manipulated; and 2) formalized policies and procedures related to preparation and review of fire protection finance did not appear to exist. The use of ad-hoc and manually manipulated reports could result in the use of incomplete and inaccurate data for management decisions.

Based on our review, ODF has enhanced its mechanisms related to financial monitoring and reporting. For example, ODF has formalized its accounts receivable (AR) and accounts payable (AP) policies and procedures. These policies include the *Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting Policy*, *Accounting for Revenue and Receivable Transactions Policy*, and the *Accounting and Financial Reporting for Expenses, Expenditures, and Payables Transactions* policy.

ODF has enhanced its Statewide Outstanding Assets and Liabilities Tracker (SOALT), Cost Share, FEMA Claim Tracker and its Incident Cost & Cost Share Estimate Tracker. ODF uses this tool to track AR/AP. Additionally, ODF conducts monthly financial oversight reports to the Board, Legislature, and DAS Chief Financial Office.

ODF has developed mitigations with existing resources. Although this recommendation is implemented, as it relates to cash flow reports, it should be noted that that a technological solution is necessary to provide the streamlining between the financial systems and automated analysis. This is discussed in greater detail in Recommendation 4 – Cash Flow.

**TRAINING**

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|                               |                       |                                                                      |
|-------------------------------|-----------------------|----------------------------------------------------------------------|
| <b>Recommendation Number:</b> | <b>14</b>             |                                                                      |
| <b>Implementation Status:</b> | <b>Implemented</b>    |                                                                      |
| <b>Risk Rating:</b>           | <b>Report: Medium</b> | <b>November 2022 Review: Low</b><br><b>February 2024 Review: Low</b> |

**Recommendation**

Develop robust onboarding and training program for all finance and accounting personnel or those tasked with finance and accounting responsibilities.

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**Key Items to Deem Recommendation Implemented**

1. Demonstration of onboarding and training schedules and/or completed activities.

**Implementation Status Analysis**

This recommendation is implemented with the risk rating remaining low. The core issue identified in the report was that there were no standard processes or procedures for the onboarding of finance or accounting personnel related to financial systems and processes. The lack of training could lead to the use of inefficient or incorrect processes by finance and accounting personnel and could result in errors in financial reporting and inefficiencies.

Based on our review, ODF has developed an Onboarding Checklist for employees that includes administrative items such the completion of I-9 and direct deposit forms, workplace safety and harassment and discrimination guidance, and itemizes required safety, public records, and information security trainings. More importantly, ODF has also developed training videos and materials specific to finance-related activities. For example, the trainings cover topics such as cost shares, payments and audits, the SOALT Tracker (Statewide Outstanding Assets and Liabilities Tracker), and the federal billing auditing and processing process.

**FIELD PROTECTION DISTRICTS OVERSIGHT**

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|                               |                       |                                        |                           |
|-------------------------------|-----------------------|----------------------------------------|---------------------------|
| <b>Recommendation Number:</b> | <b>15</b>             |                                        |                           |
| <b>Implementation Status:</b> | <b>Implemented</b>    |                                        |                           |
| <b>Risk Rating:</b>           | <b>Report: Medium</b> | <b>April 2022 Review: Medium</b>       |                           |
|                               |                       | <b>June 2022 Review: Medium</b>        |                           |
|                               |                       | <b>November 2022 Review: No Change</b> | <b>February 2024: Low</b> |

**Recommendation**

ODF Operations and Administrative Branches should develop and implement standardized processes and procedures for the District Offices, and assist in the implementation and continued oversight of the processes and procedures to ensure consistency in application.

**Key Items to Deem Recommendation Implemented**

1. Formalized, written, policies and procedures for District Offices that will minimize independent operation.
2. Demonstration of continued oversight of policies and procedures.

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**Implementation Status Analysis**

This recommendation is implemented with the risk reduced to low. The core issues identified in the report were that: 1) Field Protection Districts (FPDs) appeared to operate independently; and 2) FPDs lacked standardized processes and procedures.

To address the FPDs operating independently, ODF reconfigured its organizational structure by moving the Protection Finance Unit under the direction of Finance Services within the Administrative Branch. Additionally, ODF has instituted regularly scheduled meetings with standing agenda items to ensure coordination amongst various units.

ODF has developed and continues to enhance and standardize its policies and procedures for the FPDs. This includes updating the Green Book with guidance on cost accounting and reporting and cost shares, incident payments and coding, etc. ODF has also formalized guidance on Delegations of Authority, which outline authority limits pertaining to legally binding obligations including expenditure authority, OregonBuys Proxy, etc. Moreover, ODF has formalized its accounts receivable and accounts payable processes via its *Accounting for Revenue and Receivables Transactions* policy and the *ODF Policy Accounting Expenditure Transactions* policy.

Additionally, ODF has also developed training videos, on topics such as cost shares, payments and audits, etc., that provide instruction on policies and procedures related to ODF finance and accounting. ODF has also developed onboarding checklists, including trainings for the SOALT Tracker (Statewide Outstanding Assets and Liabilities Tracker) and the federal billing auditing and processing process.

**DISTRICT FINANCE/ACCOUNTING OVERSIGHT**

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|                               |                       |                                         |
|-------------------------------|-----------------------|-----------------------------------------|
| <b>Recommendation Number:</b> | <b>17</b>             |                                         |
| <b>Implementation Status:</b> | <b>Implemented</b>    |                                         |
| <b>Risk Rating:</b>           | <b>Report: Medium</b> | <b>April 2022 Review: Medium</b>        |
|                               |                       | <b>June 2022 Review: Remains Medium</b> |
|                               |                       | <b>November 2022 Review: No Change</b>  |
|                               |                       | <b>February 2024: Low</b>               |

**Recommendation**

The ODF Administrative Branch should establish policies and procedures related to oversight of finance/accounting functions within the District Offices. The policies and procedures should include, but not be limited to:

1. Definition of reporting lines from the District Offices to the ODF Administrative Branch.
2. Identification of reporting requirements and key financial metrics from the District Offices to the ODF Administrative Branch.

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3. Ongoing monitoring of key financial metrics within the District Offices.

In addition, the ODF Executive Team, with the ODF Operations and Administrative Branches, should set a clear "tone at the top" with respect to financial accountability within the District Offices.

**Key Items to Deem Recommendation Implemented**

1. Formalized, written, P&Ps that create an organizational structure requiring District Offices to report to ODF, including:
  - a. Definition of reporting lines from District Offices to ODF Administrative Branch
  - b. Identification of reporting requirements and key financial metrics from District Offices to ODF
  - c. Ongoing monitoring of key financial metrics within District Offices
2. Demonstration of ODF Executive Team, with ODF Operations and Administrative, setting clear tone at top.

**Implementation Status Analysis**

This recommendation is implemented with the risk rating reduced to low. The core issue identified in the report was Field/FIRE Protection Districts (FPDs) operated with limited oversight as related to finance and accounting. The current organizational structure did not include FPDs reporting to the ODF Administrative Branch. Moreover, a clearer "tone at the top" with respect to financial accountability within the FPDs was also recommended.

Based on discussions, email reviews, and a review of documentation, ODF leadership has set a "tone at the top" by demonstrating its commitment to financial accountability within the Fire Protection Districts (FPDs). Furthermore, ODF has also reconfigured its organization by moving the Protection Finance Unit under the direction of Finance Services within the Administrative Branch. Additionally, ODF has completed Desk Audits and/or position reviews for current personnel and recent recruitments for finance and accounting positions.

ODF has developed and/or updated standardized policies and procedures for Field Protection Districts, including the Green Book with guidance on cost accounting and reporting and cost shares and incident payments and coding. ODF has also enhanced its Statewide Outstanding Assets and Liabilities Tracker (SOALT), Cost Share, FEMA Claim Tracker and its Incident Cost & Cost Share Estimate Tracker. ODF uses these tools to track AR/AP.

ODF has developed additional policies and procedures related to disbursements, credit card, procurement, accounts receivable, and accounts payable. For example, ODF has developed AR/AP policies and procedures, including the *Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting Policy*, *Accounting for Revenue and Receivable Transactions Policy*, and the *Accounting and Financial Reporting for Expenses, Expenditures, and Payables Transactions* policy. Moreover, ODF has also enhanced the Oregon Accounting Manual, which includes sections on internal controls, accounting and financial reporting, and budgetary accounting and reporting.



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**INVOICING**

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**Recommendation Number:** 19  
**Implementation Status:** Implemented  
**Risk Rating:** Report: Medium      November 2022 Review: Low  
February 2024 Review: Low

**Recommendation**

ODF Administrative Branch should establish policies and procedures related to invoice generation, including limiting the ability to generate invoices to the ODF Administrative Branch.

**Key Items to Deem Recommendation Implemented**

1. Formalized, written, P&Ps for invoice generation; and
2. Limiting the ability to generate invoices to ODF Administrative Branch.

**Implementation Status Analysis**

This recommendation is implemented with the risk rating remaining low. The main issues identified were: 1) the process for generating certain invoices within the Districts was manual and limited; and 2) there was no supporting documentation provided to the ODF Administrative Branch prior to receiving an invoice number. As a result, there was a risk that a manual process and lack of documentation could result in inaccurate or incomplete accounts receivable balances.

Based on our review, ODF has implemented the accounts receivable system – SAGE 300 AR System (SAGE). According to ODF, the SAGE system is administered by the Administrative Branch Financial Services program which provides centralized oversight and support to the field. Notable changes to ODF procedures since SAGE adoption include minimizing manual entries. For example:

- Districts and Salem users will enter invoice information in the system, which is a change from sending paper invoices to Finance for data entry.
- Timber sale invoices will no longer be manually entered and will be exported from WALT and imported into SAGE.
- Campground fees and miscellaneous forest product permits will no longer be manually entered into SFMA and will be exported from WALT and imported into SAGE.

Additionally, ODF formalized its accounts receivable (AR) and accounts payable (AP) AR/AP policies and procedures, including the *Accounts Receivable Collections on Federal Cost Shares AR/AP Aging Meeting Policy*, *Accounting for Revenue and Receivable Transactions Policy*, and the *Accounting and Financial Reporting for Expenses, Expenditures, and Payables Transactions*.

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**FINANCE/ACCOUNTING RESOURCES**

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**Recommendation Number:** 20

**Implementation Status:** In Progress

**Risk Rating:** Report: Medium      April 2022 Review: Medium  
June 2022 Review: Medium  
November 2022 Review: No Change  
February 2024 Review: Low

**Recommendation**

Job descriptions of current ODF personnel should be reviewed and the following reassignments should be made:

1. Individuals with primarily finance and accounting responsibilities should be reassigned to the ODF Administrative Branch.
2. Finance and accounting related job duties of individuals within the ODF Operations Branch should be reassigned to personnel within the ODF Administrative Branch.

In addition, the ODF Operations and Administrative Branches should review and approve job requisitions with finance and accounting responsibilities to determine whether the roles and responsibilities are appropriate given the position identified.

**Key Items to Deem Recommendation Implemented**

1. Demonstration of an organizational restructure that ensures those with finance and accounting responsibilities are reporting to appropriate authorities to effectuate better communication and financial oversight.

**Implementation Status Analysis**

This recommendation is implemented with the risk rating reduced to low. The core issues identified in the report were that: 1) under the current organizational structure, personnel with finance or accounting responsibilities report to the ODF Operations Branch rather than the Administrative Branch; and 2) certain positions within the ODF Administrative Branch have finance and accounting related job duties but did not consistently communicate with appropriate personnel within ODF Admin Branch regarding the execution of those duties.

Based on discussions and a review of documentation, ODF has reorganized its units. Notably, ODF has moved the Protection Finance Unit under the direction of Finance Services within the Administrative Branch. Additionally, ODF hired three area-based Accountants within the Administrative Branch to provide direct oversight to the Field Protection Districts. ODF has instituted regularly scheduled meetings with standing agenda items to ensure coordination amongst various units. Moreover, effective December 31, 2021, ODF codified its Oregon Department of Forestry Policy Document for Delegation of

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Authority. This guidance delegates authority to enter legal obligations by position and sets authorization limits for items such as expenditure authority, cost share agreement settlement authority, etc.

Supplementary to the reorganization, ODF has completed Desk Audits and/or position reviews to assess whether current job classifications and current staff skillsets align. For example, in February 2023, ODF completed a series of desk audits related to job classification and skill match reviews. Moreover, ODF is in the process of refining its job classification, compensation, and recruitment processes.

**SUBSTANTIALLY COMPLETED  
AS OF FEBRUARY 2024**

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**CASH FLOW PROJECTIONS**

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**Recommendation Number:** 4

**Implementation Status:** **Substantially Completed**

**Risk Rating:** **Report: High**                      **April 2022 Review: Medium**  
**June 2022 Review: Medium**  
**November 2022 Review: Medium**  
**February 2024 Review: Low**

**Recommendation**

ODF Administrative Branch should develop and implement controls/policies/procedures related to accounts payable, accounts receivable, and cash flow projections. Procedures related to accounts payable and receivable should include recording details at a transactional level, when possible.

**Key Items to Deem Recommendation Implemented**

1. Demonstration of policies and procedures and controls for accounts payable (AP), accounts receivable (AR), and cash flow projections should include recording details at transactional level for AR and AR when possible.

**Implementation Status Analysis**

This recommendation is in progress with the risk rating reduced to low. The core issues identified in the report were that: 1) formalized policies and procedures related to cash flow projections did not exist; and 2) the ODF Administrative Branch lacked the ability to appropriately estimate or project future cash flow due to the lack of accurate accounts payable and accounts receivable data. Leaving these issues unmitigated could result in inaccurate or incomplete current and future cash flow projections.

Based on our review, ODF has implemented practices that address the need to track anticipated accounts receivable (AR) and accounts payable (AP) data in a more accurate and timely manner. This tracking is a critical component for developing better cash flow projections. First, ODF has developed AR/AP policies and procedures, including the *Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting Policy*, *Accounting for Revenue and Receivable Transactions Policy*, and the *Accounting and Financial Reporting for Expenses, Expenditures, and Payables Transactions Policy*.

Secondly, ODF has enhanced its Statewide Outstanding Assets and Liabilities Tracker (SOALT), Cost Share, FEMA Claim Tracker and its Incident Cost & Cost Share Estimate Tracker. ODF uses this tool in addition to state information systems to track AR/AP.

Lastly, ODF explored options for revising cash flow methodology with MGO. However, the group consensus was that the attempt to simplify the cash flow methodology process manually through the use of spreadsheets would not produce the efficiency or information needed. As a result, ODF has developed



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interim cash flow spreadsheets that provide: 1) a snapshot of the agency's cash position; 2) an indication of the pace in which the budget is being spent; and 3) calculates the difference between inflows and outflows.

While these tools provide mitigations, with existing resources, associated with the previously identified risk of not having the proper AR/AP tracking necessary to develop reliable cash flow projections, it should be noted that group consensus was that a technological solution is necessary. The solution, at minimum, would need to be able to extract data from multiple system and provide comprehensive analysis and detailed reporting to provide the more advanced, and less manual, cash flow projections. Additionally, a technology solution can provide automation, can make the process more efficient, and can allow ODF to remain agile and responsive to future needs.

**FINANCE/ACCOUNTING SKILLSETS**

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**Recommendation Number: 21**

**Implementation Status: Substantially Completed**

**Risk Rating: Report: Medium February 2024 Review: Low**

Recommendation

The ODF Administrative Branch should assess current staffing for finance and accounting positions and/or job duties of operational personnel performing finance and accounting job duties, to determine where there are skillset mismatches. For those identified, new positions should be created and/or job duties should be reassigned.

Key Items to Deem Recommendation Implemented

1. Demonstration of staffing assessment.
2. Demonstration of corrective action including reassignments, development of new positions, elimination of positions, trainings, etc.

Implementation Status Analysis

The implementation of this recommendation is substantially completed with the risk reduced to low. Job classifications utilized by ODF include pre-defined minimum qualifications based on Classification Titles. Certain general government positions have financial responsibilities, in addition to clerical and administrative functions, all with varying minimum requirements. The main issues identified related to these job classifications were: 1) certain personnel are performing job duties related to finance and accounting without the necessary skillsets (e.g., job training and/or qualifications); and 2) the lack of proper skillsets for finance and accounting positions and/or job duties could result in inaccuracies or incomplete financial information. In the April 2021 Review and Assessment report, ODF Management

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indicated that it would assess current staffing for finance/accounting job duties with an initial review of the position descriptions and recommendations for allocations of the positions.

Based on our review, ODF completed Desk Audits and/or position reviews for recent recruitments for finance and accounting positions. ODF proposed that the reviewed classifications remained in their current classification or be downgraded or upgraded. The proposed changes are still pending formal reclassification. To that end, according to ODF, the recruitment process for vacant positions now has a “classification and compensation” review step included in the hiring process. As part of the recruitment process, prior to advertisement, the position description is reviewed by the new ODF HR classification and compensation specialists. Moreover, when considering hiring offers, the successful candidate undergoes a Pay Equity Review which additionally compares the individuals’ professional skills and experience with the requirements of the position classification and sets the compensation level appropriately to match.

As for training, ODF has included finance- and accounting-related trainings as part of annual training programs. These trainings include topics such as fiscal budgeting, cost estimates, and transaction codes.

This recommendation remains open as proposed position changes are vetted and implemented and to ensure that the newly implemented recruitment and hiring procedures are producing intended results.

**FEMA CLAIM STATUS REPORTING**

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|                               |                                |                                                                                                      |
|-------------------------------|--------------------------------|------------------------------------------------------------------------------------------------------|
| <b>Recommendation Number:</b> | <b>26</b>                      |                                                                                                      |
| <b>Implementation Status:</b> | <b>Substantially Completed</b> |                                                                                                      |
| <b>Risk Rating:</b>           | <b>Report: Low</b>             | <b>June 2022 Review: Low</b><br><b>November 2022 Review: Low</b><br><b>February 2024 Review: Low</b> |

**Recommendation**

The ODF Operations and Administrative Branches should establish policies and procedures related to the communication of the status of FEMA incidents and include the status on processing and submission of FEMA claims by incident.

**Key Items to Deem Recommendation Implemented**

1. Formalized, written, policies and procedures for communicating the status of FEMA incidents, including the status of processing and submission of FEMA claims by incident.

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**Implementation Status Analysis**

This recommendation is substantially completed with the risk rating remaining low. The core issues identified in the April 2021 report were that: 1) the ODF Administrative Branch did not consistently receive reports regarding the status of FEMA incident claims; and 2) written policies and procedures related to ongoing reporting of the Fire Management Assistance Grants submissions did not exist. Inconsistent communication regarding the status of the claims could lead to duplicative efforts in aggregating data for cash flow projections and/or led to the inability to properly project cash flows due to delays in the recording of FEMA accounts receivables balances.

Based on discussions and a review of documentation, ODF has instituted monthly FEMA Status Reports (Status Reports) for tracking FEMA claims. Notably, the report records key information including the claim priority number, calendar year when the fire occurred, FEMA declared disaster number, fire name, estimated reimbursement amount, claim submittal data, and whether there is a cost share. These claims are tracked in the Statewide Outstanding Assets and Liabilities Tracker (SOALT). The SOALT is used as a tool for conducting cash flow analysis.

Additionally, ODF drafted desk procedures that supplement status reports and provide guidance on how to track and estimate FEMA claims. Highlights include directives for the ODF Operations Branch (FEMA Team) to: 1) update and email the Status Report weekly to the Protection Finance Manager and FEMA Incident Business staff; and 2) subsequently send the report to leadership – including the State Forester.

This recommendation remains open as ODF continues monitoring larger systematic FEMA issues and potential impacts on the Public Assistance and Federal Management Assistance Grants processes and whether additional internal procedural changes are needed.



**IN PROGRESS  
AS OF FEBRUARY 2024**

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**BRIO REPORT ACCESS**

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**Recommendation Number:** 8  
**Implementation Status:** In Progress  
**Risk Rating:** Report: High                      February 2024 Review: Medium

**Recommendation**

Field Protection Districts should be provided with real time access (read only) to key financial data metrics, including the ability to run a specified set of BRIO reports. Additionally, the ODF Administrative Branch should provide BRIO training to the Filed Protection Districts on an on-going basis including how to run reports and which reports should be utilized for which purposes.

**Key Items to Deem Recommendation Implemented**

1. Demonstration of Field Protection Districts having read only access to BRIO reports.
2. Demonstration of training schedules and/or completed activities.

**Implementation Status Analysis**

The implementation of this recommendation is in progress with the risk reduced to medium. ODF utilized the Brio query tool as its primary means of retrieving accounting, payroll and other financial information. Real-time access to Brio was limited to the ODF Operations and Administrative Branches. Field Protection Districts were provided with a standardized set of reports from the ODF Administrative Branch on a monthly basis for the prior month. The main issues related to the BRIO query tool were: 1) Field Protection Districts (FPDs) were manually manipulating the standardized reports received, for various finance and accounting related purposes as needed; 2) For additional reports requested by the FPDs outside of the standardized set of reports provided, the ODF Administrative Branch produced reports on an ad-hoc basis; and 3) FPDs did not have access to timely financial data or real-time access to Brio.

At the time of the April 2021 Review and Assessment report, ODF was in the process of internally developing an Online Financial Reporting System (OFRS) to centralize accounting and finance related data for reporting and oversight purposes. OFRS was anticipated to facilitate the dissemination of information the FPDs and the rest of the agency needed to perform their work, including accounting and financial data run from BRIO.

However, as noted in Recommendation 22, based on our review, as of January 2024, ODF has experienced turnover in key positions. One such position included the main coder of the OFRS project. As such, ODF shut down the OFRS project and took the opportunity to reevaluate the organizational structure and strategic vision of ODF. In December 2023, ODF presented a business case for, in the absence of OFRS, developing a financial reporting hub that would allow financial services to publish standardized reports and lessen the administrative burden of processing ad hoc reports. As noted in Recommendation 11, the ITSC has reviewed and approved the proposal and development efforts are currently underway.

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This recommendation remains in progress as the financial reporting hub is in development and to assess upon its implementation, the internal controls for ensuring data is accurate and complete, creates intended outputs, and its uses and capabilities understood by users.

**ODF ONLINE FINANCIAL REPORTING SYSTEM**

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**Recommendation Number: 22**

**Implementation Status: In Progress**

**Risk Rating: Report: Medium February 2024 Review: Medium**

**Recommendation**

ODF should implement the recommended process improvements identified within the report to ensure that source data is accurate and complete within the respective systems. An independent validation and stress-test of OFRS should be completed prior to implementation. The ODF Administrative Branch should provide initial and on-going training related to the use and capabilities of OFRS (Online Financial Reporting System).

**Key Items to Deem Recommendation Implemented**

1. Demonstration of implementation of recommended processes.
2. Demonstration of stress-test and validation of OFRS system by independent party.
3. Demonstration of initial and ongoing training (training schedule and/or completed activities).

**Implementation Status Analysis**

The implementation of this recommendation is in progress with the risk remaining as medium. At the time of the April 2021 Review and Assessment report, ODF was in the process of internally developing an Online Financial Reporting System (OFRS) to centralize accounting and finance related data for reporting and oversight purposes. The core issue identified in the report was that while data could be extracted and input into OFRS for financial oversight, current ODF processes caused certain data within the existing information technology systems to be unreliable, inaccurate, or incomplete. Inaccurate and incomplete data in these systems could result in inaccurate or incomplete information being utilized for key management decisions. To address these concerns, the recommendation was to ensure that data was accurate and complete, that stress testing occurs prior to implementation, and to conduct ongoing training regarding the use and capabilities of OFRS.

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Based on our review, as of January 2024, ODF has experienced turnover in key positions. One such position included the main coder of the OFRS project. As such, ODF discontinued the OFRS project and took the opportunity to reevaluate the organizational structure and strategic vision of ODF. For example, ODF disbanded the OFRS development and created two new positions – Deputy Director Agency Administration, which oversees IT, and Deputy State Forester. Additionally, in December 2023, ODF presented a business case for, in the absence of OFRS, developing a financial reporting hub that would allow financial services to publish standardized reports and lessen the administrative burden of processing ad hoc reports. As noted in Recommendation 11, the ITSC has reviewed and approved the proposal and development efforts are currently underway.

This recommendation remains in progress as the financial reporting hub is in development and to assess upon its implementation, the internal controls for ensuring data is accurate and complete, creates intended outputs, and its uses and capabilities understood by users.

### **OPERATING ASSOCIATIONS ADVANCES**

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**Recommendation Number:** 25

**Implementation Status:** In Progress

**Risk Rating:** Report: Low                      **February 2024 Review: Low**

#### **Recommendation**

The ODF Administrative Branch should formalize the processes and procedures for advancing funds to operating associations, including but not limited to:

1. Specifying the supporting documentation required prior to and subsequent to distribution of funds.
2. Setting a timeline for submission of required documentation.
3. Defining advance threshold amounts/ limits by job classification.

#### **Key Items to Deem Recommendation Implemented**

- 1) Formalized, written, P&Ps for advancing funds to operating associations, including, at minimum:
  - Specifying supporting documentation required prior to distributing funds.
  - Setting the timeline for submission of required documentation.
  - Define advance threshold amounts/limits by job classification.

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**Implementation Status Analysis**

The implementation of this recommendation is in progress with the risk remaining as low. In three forest protection districts (FPDs), local forest protective associations actively provide fire protection services for their members (also known as operating associations). These three associations, by agreement, provide for the protection of all other forestlands in the district (which would otherwise be protected by the State Forester). These agreements establish the terms under which the associations provide this service, including actions taken, reports required, guidance for how budgets are developed and approved, administrative matters such as payments, and resolution of issues. As part of the agreements, ODF provides general fund advances to the local protective associations, which once received, are under the direction and control of the association.

The main issues related to these advances were: 1) advances to operating associations from the ODF general fund are provided based on limited supporting documentation; and 2) records of actual expenses incurred by the operating associations are not remitted to ODF on a timely basis resulting in delays in the reconciliation of the initial advance to actual expenditures incurred and determining whether the operating associations need to reimburse ODF. Providing advances to operating associations based on limited supporting documentation or delays in reconciliations due to lags in the reporting of actual expenditures incurred could result in cash shortages and/or mismanagement of funds.

This recommendation is in progress because as of October 2023, ODF has modified its advance policies via informal guidance that has been communicated to ODF staff. These modifications include ensuring that supporting documentation, including invoices, vendor names, amounts, etc., is submitted with the advance requests. The current legislature has established a fire funding workgroup that would establish wildfire funding. This source of funding, if approved, would minimize ODF general fund advances and may also impact ODF's current guidance for advancing funds, etc. As such, implementation of this recommendation is pending finalization of a formal advance request policy.

**ENCUMBRANCES**

---

|                               |                    |                                  |  |
|-------------------------------|--------------------|----------------------------------|--|
| <b>Recommendation Number:</b> | <b>28</b>          |                                  |  |
| <b>Implementation Status:</b> | <b>In Progress</b> |                                  |  |
| <b>Risk Rating:</b>           | <b>Report: Low</b> | <b>February 2024 Review: Low</b> |  |

**Recommendation**

Once OregonBuys is utilized as a procurement system, the ODF Administrative Branch should consider recording encumbrances to more accurately project cash flows and budgets.



**OREGON DEPARTMENT OF FORESTRY**  
Implementation Management Plan Review  
February 2024

**Key Items to Deem Recommendation Implemented**

1. Demonstration of ODF's assessment and decision regarding recording encumbrances in OregonBuys once the system is utilized

**Implementation Status Analysis**

This recommendation is in progress with the risk rating remaining low. The core issue identified in the report was that processes and procedures did not provide the necessary information needed to utilize encumbrances. Moreover, the use of encumbrances by ODF was not mandated by the state. Encumbrances are a budget and accounting process where purchases of goods or services are recorded in the accounting system when funds are committed (e.g., when contracts or purchase orders are executed) to reserve the funds prior to the actual expenditures occurring. The lack of utilizing encumbrances could result in underestimated budgeted expenses and inaccurate cash flow projections.

Based on our review, ODF has implemented practices that address the need to track reserved/committed funds for more accurate budgeting and cash flow projections. ODF has implemented OregonBuys, its automated procurement system that tracks the procurement process from request through payment. This tracking includes initiation and approvals of purchase orders, work orders, and contracts. To that end, ODF can identify financial commitments and budget to cover projected expenditures.

In conjunction with OregonBuys, ODF has enhanced its Statewide Outstanding Assets and Liabilities Tracker (SOALT), Cost Share, FEMA Claim Tracker and its Incident Cost & Cost Share Estimate Tracker. ODF uses these tools to track its accounts payable and accounts receivable. Similarly to OregonBuys, these trackers are an additional tool for ODF to track financial commitments.

While these tools provide mitigations associated with the previously identified risk of not having any form of financial commitment tracking, it should be noted that the best practice is recording encumbrances in its accounting system(s).

# Oregon Department of Forestry



## MGO Review and Assessment Recommendations Implementation Management Plan Version 6 and Closeout March 5, 2024



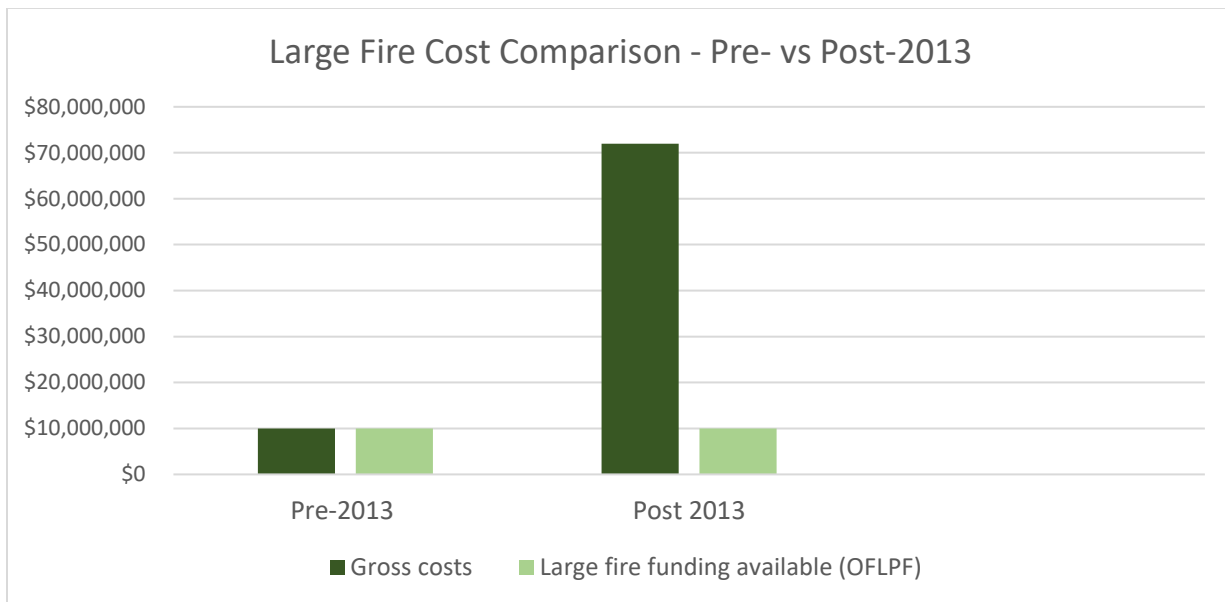
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## Background

Oregon's large fire funding structure was designed for the average fire season of a decade ago. Under the current structure, the Department of Forestry starts the fire season with \$10 million in cash on hand for suppression of large fires. These funds come from landowner fees paid into the Oregon Forestland Protection Fund (OFLPF). This approach worked fine when average gross costs for fighting large fires was \$10 million or less, as was the case prior to 2013. Since then, the state has seen a significant change in the intensity of wildfires in recent years, and more extreme fire behavior has increased suppression costs by orders of magnitude.

Since 2013, the average gross fire season cost has risen to \$72 million. The primary method to cover vendor payments and other essential expenses until third-party reimbursable costs are collected has been the department's main Forestry cash account. This fund combines multiple funds, in particular the State Forests Division's Forest Development Fund, and serves as an operating reserve against above average spikes in large fire costs. However, this approach has depleted the cash available to the department to cover other key operating expenses until the other large fire revenue sources (General Fund, other agency billings, Federal Emergency Management Agency (FEMA) reimbursements, catastrophic insurance, and responsible party recoveries) can be collected. This is why paying for large fire is not solely a fire protection issue; all of our other divisions contribute budgeted funds to carry large-fire suppression expenditures, often at the expense of maintaining normal operations. This situation exists until the department can collect costs from partners or from the General Fund via the Emergency Board.



Given that these large fire seasons have been occurring back-to-back, the department has sustained continued shortfalls in its cash account to cover these costs. Typically, these shortfalls

have been addressed (approximately \$60 million annually) by using a line of credit from the Oregon State Treasury to provide the cash needed to maintain day-to-day operations throughout the agency.

Treasury lines of credit are structured to last one fiscal year and must be paid in full at the end of the fiscal year in order to be renewed. The first significant cash flow issue for the department occurred in 2014, following the \$100 million 2013 fire season. Since the line of credit came due mid-biennium, the department did not have cash on hand to pay the line of credit in full. At that time, the issue was addressed by converting the line of credit to a loan, which allowed the debt to be carried over the fiscal year close and ultimately paid off in that subsequent year.

In 2018, the department accrued over \$100 million in gross large-fire suppression costs, and most critically was that these costs were incurred in the last year of the biennium when available cash and remaining General Fund appropriations were at their lowest. Due to this situation, the department was required to secure a second line of credit with the Oregon State Treasury. Without the \$90 million in reimbursements from 2018, as well as carrying the cumulative debt of previous fire seasons, the department found itself in a situation where it did not have the cash available to pay off one of the lines of credit in June 2019. Working with the Oregon State Treasury, the Chief Financial Office (CFO) and the Emergency Fire Cost Committee, a short-term solution was found to avoid default on the credit line and position the department to prepare for large-fire suppression costs for the 2019 fire season. The solution involved paying off much of the line of credit with the department's available cash on hand and through a loan from the Oregon Forest Land Protection Fund and renewing the remaining balance of \$25 million until April 2020. The Treasury could not increase the line of credit, as they would be issuing credit with the full knowledge that the department would likely not be able to meet the terms of repayment due to our current funding structure. The department also implemented stringent cost containment measures to best manage its limited remaining funds to maximize the cash on hand available for the 2020 fire season and kept those measures in place for nearly a year. This approach, however, did have department-wide impacts on the department's ability to maintain and upgrade equipment and facilities, and limited training and professional development opportunities.

In addition to carrying the debt of large fire, the department is also responsible for invoicing and collecting all of that debt. Much like the funding structure, the department's fire finance function was built for the needs of pre-2013 fire seasons, which means the business processes and staffing levels are insufficient to handle today's fire season costs. As fire seasons have become more devastating and expensive, the cost accounting required to recover funds outpaced the department's capacity. Capacity limitations also limited the ability to dedicate time and resources to adapting business practices to help mitigate cash flow risks.

## Context for the Implementation Management Plan

In late 2019, Governor Brown established the Forestry Financial Oversight Team to support the Department of Forestry in financial management of increasingly complex and expensive wildfire season costs. The team was given two primary tasks: 1) Work with an independent contractor to address the backlog of fire-related receivables and provide recommendations for structural changes to expedite and standardize the processing of financial transactions associated with wildfire costs, and 2) Evaluate options for a financial structure for managing seasonal borrowing and costs to support wildfire response.

Macias, Gini, & O'Connell LLP (MGO), a CPA and advisory firm, was hired by the Department of Administrative Services to perform a review and assessment of the Department of Forestry's fire finance operations, including accounts receivable, accounts payable, and district fire budgeting. Here is an overview of the key touch points between ODF and MGO.

- Engagement began in December 2019.
- Conducted onsite visits at ODF's Salem Headquarters and multiple district offices through spring 2020,
- MGO presented a preliminary set of findings and recommended process improvements to ODF in summer 2020.
- Refined recommendations in late 2020.
- Published its final report on April 22, 2021 and presented it to the Joint Committee on Ways and Means, Subcommittee on Natural Resources on May 5, 2021.

ODF collaborated with its leadership across the organization to develop the management responses to the recommendations and subsequently began efforts to define sequenced implementation actions to operationalize the recommendations and mitigate risk.

MGO's report highlighted 28 observations and recommendations in five areas of concern: Budgeting, Financial Resources, Information Technology, Oversight, and Policies and Procedures. The observations fall into three risk categories (based on severity and impact to operations), with 12 being in the high category, 12 medium and 4 in low.

Based on preliminary work with MGO, and continued development upon receipt of the final report, ODF has developed a comprehensive implementation management plan (IMP) consisting of key deliverables and actions necessary for the agency to mitigate risk, implement structural changes, and refine our financial processes to reflect the reality of increasingly large wildfires. Once the steps of this plan are complete, the issues identified by MGO that are in control of the department (not dependent on legislative or other external actions) will be fully addressed and the resultant outcomes documented.

In addition to outlining the effort needed to resolve the observations made through MGO's assessment, the IMP takes a broader view of the risks and impacts the recommendations are

trying to address to factor in further reaching process improvement efforts. By increasing the breadth and depth of some of the recommended solutions, the department can benefit from increased efficiencies, tangential improvements and more agency-centric (as opposed to strictly fire finance related) improvements to operational and administrative capacity. This often manifests in short-term solutions to address the immediate needs while laying the foundation for longer-term holistic approaches. These more evolved endeavors will still be tracked and managed through the IMP, while clearly documenting the fulfillment of the originally observed risk.

Given the overarching approach MGO took to understand how large fire financials move through the organization, from field operations to central headquarters processing, many recommendations overlap or have impacts that can manifest concurrently in the department's workflows. Addressing some of the recommendations will have compounded effects on other recommendations, provide the ability to leverage solutions across the recommendations, or impact the way some recommendations are ultimately resolved.

In order to expedite implementation, take advantage of the department's ability to leverage work, and benefit from increasing clarity of what solutions provide the best outcomes, the IMP is a living document that will be progressively elaborated as work advances and milestones are achieved. This progressive elaboration of the plan will allow the implementation team to define work and manage it to an increasing level of detail which can subsequently be incorporated into the next version of the implementation management plan.

While the intent of providing sufficient detail to assign responsibility, track progress and manage accountability within the IMP is unwavering, the format, layout, or presentation of the plan may also change as work progresses to better convey, clarify, or organize information for all responsible parties.

## Further Context for Version 2 of the Implementation Management Plan

As the 2021 Legislative Session closed in late June, the Department received additional funding through its 2021-23 Legislatively Adopted Budget to help implement the recommendations. These investments are detailed in the 2021 Senate Bill 5518 to include new permanent positions in finance and administrative modernization, key organizational structure changes identified in MGO's assessment, limited duration positions to support implementation of the recommendations, and a technical budget note to continue the contractual relationship with MGO to provide direct implementation, technical assistance, oversight, and reporting.

## Version 3 of the Implementation Management Plan

Significant progress is occurring across many of the recommendations. This progress is due partly to the engagement of one of the limited duration positions and otherwise due to the early implementation of the organizational structure change and completed milestones in formalizing policy and procedure. Conversely, recent staffing challenges with unforeseen vacancies has strained resources in other areas, creating a shift in anticipated completion date on several other policies and procedures. As the agency continues to move forward in recruiting, the new capacity will be focused in these areas. Four of the twenty-eight recommendations are complete and have moved to enhanced status for further modernization or maintenance efforts.

## Version 4 of the Implementation Management Plan

The department is actively making progress across many of the recommendations. Sixteen of the twenty-eight recommendations have work actively being completed on the deliverables with three of those in the recently initiated stage. Four recommendations have work completed but are currently pending or on hold for capacity to support I.T. deliverables. Recruitments are actively underway for this technical expertise. Three recommendations are not ready to be started. And five of the twenty-eight recommendations are now complete, having moved to an enhanced status for further modernization or maintenance efforts.

## Version 5 of the Implementation Management Plan

Progress has been steady across all recommendations. Eight of the twenty-eight recommendations are now considered complete by the department and deemed as Implemented by Macias, Gini, & O'Connell. The completed recommendations have been moved to an enhanced status for further modernization or maintenance efforts. Fifteen of the twenty remaining recommendations have work actively being completed on the deliverables with six of those in the recently initiated stage. The remaining five recommendations have work completed but are currently pending or on hold for capacity to support I.T. deliverables. Recruitments are still actively underway for this technical expertise; however, one of five open positions was successfully filled with a qualified and experienced candidate allowing work to soon be initiated on these I.T improvements. Version 6 of the Implementation Management Plan is anticipated for late winter 2023.

## Version 6 and Closeout of the Implementation Management Plan

The department has been successful in implementation activities. From Macias, Gini, & O'Connell's February 2024 assessment, twenty-one of the twenty-eight recommendations are now deemed as Implemented, three more recommendations are Substantially Completed and the remaining four are actively In Progress. All twenty-eight recommendations have been

addressed, mitigating concerns raised and lowering risk across the board. The completed recommendations have been moved to an enhanced status for further modernization, maintenance needs, and post-implementation monitoring.

MGO's assessment highlights the department's progress implementing improved internal controls, codifying its governance structure for information technology solutions and strategies, ensuring oversight and accountability through defined policies and procedures, and holistically advancing in organizational capabilities. Their assessment also noted limitations in the department's ability to continue advancing through organizational maturity that will require additional investment in technological solutions and resources capable of automating key business processes and procedures while phasing out ineffectual legacy systems. The department places great value in the external consultation, assessments, and technical expertise MGO provided to the department, with resulting outcomes that have perpetually strengthened our foundational business practices.



Oregon Department of Forestry (ODF), MGO Implementation Management Plan Final Version 6, Status and Change Log

Sorted by ID#, by Risk

| #   | Original Recommendation (Type)                                       | Original Target Completion Date | MGO Original Risk Rating | MGO Last Risk Rating Nov. 2022 | MGO Last Status Nov. 2022 | MGO Risk Rating Feb. 2024 | MGO Status Feb. 2024    | ODF Last Status Version 5 | ODF Status Final Version 6 | ODF Changes and Progress                                                                                                                                                           | ODF Status Notes and Next Steps                                                                                                                                                                       |
|-----|----------------------------------------------------------------------|---------------------------------|--------------------------|--------------------------------|---------------------------|---------------------------|-------------------------|---------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| #1  | Cost Share Agreements (Consistency) (Policies & Procedures)          | 06/30/2021                      | High                     | Low                            | Implemented               | Low                       | Implemented             | Complete and Enhanced     | Complete and Enhanced      | Completed in prior version. Deliverables were not assessed for this plan.                                                                                                          | Complete. Enhanced status for modernization and maintenance.                                                                                                                                          |
| #2  | Cost Share Settlements (Signature Authority) (Policies & Procedures) | 06/30/2021                      | High                     | Low                            | Implemented               | Low                       | Implemented             | Complete and Enhanced     | Complete and Enhanced      | Completed in prior version. Deliverables were not assessed for this plan.                                                                                                          | Complete. Enhanced status for modernization and maintenance.                                                                                                                                          |
| #3  | Cost Share Collections (Policies & Procedures)                       | 06/30/2021                      | High                     | Low                            | Implemented               | Low                       | Implemented             | Complete and Enhanced     | Complete and Enhanced      | Completed in prior version. Deliverables were not assessed for this plan.                                                                                                          | Complete. Enhanced status for modernization and maintenance.                                                                                                                                          |
| #4  | Cash Flow Projections (Policies & Procedures)                        | 06/30/2022                      | High                     | Medium                         | Substantially Completed   | Low                       | Substantially Completed | Active                    | Active                     | Improved incident trackers, continued daily CashTracker registers, revised cashflow runway procedures.                                                                             | Active. Furthering business process refinements for integration with future phasing of OFRS application.                                                                                              |
| #5  | Accounts Receivable Collections (Policies & Procedures)              | 12/31/2021                      | High                     | High                           | Not Under Review          | Low                       | Implemented             | Active                    | Complete and Enhanced      | Established new Accounts Receivable policy, rescinding outdated directives. Utilized Sage as the only system for invoicing, removing manual process.                               | Complete. All invoices now processed through Sage system. Enhancing procedures beyond original scope.                                                                                                 |
| #6  | Policy & Procedure Storage (Information Technology)                  | 06/30/2022                      | High                     | High                           | In Progress               | Medium                    | Implemented             | Initiated                 | Complete; now On Hold.     | 2023-25 Agency Request Budget with Policy Option Package 103 submitted. Governor's Recommended Budget and subsequent Legislatively Approved Budget did not fund POP 103.           | Complete. Interim solutions were implemented for electronic storage of policies utilizing the systems available to ODF. Formal document management system on hold until funded in future biennia.     |
| #7  | Cost Estimates (Information Technology)                              | 06/30/2022                      | High                     | Medium                         | In Progress               | Low                       | Implemented             | On Hold                   | Complete and Enhanced      | Improved incident trackers, defined cost estimate procedures, and provided training.                                                                                               | Complete. Enhanced status for modernization and maintenance.                                                                                                                                          |
| #8  | BRIO Real-Time (Information Technology)                              | 06/30/2022                      | High                     | High                           | Not Under Review          | Medium                    | In Progress             | Pending                   | Active                     | Changed organizational structure dismantling Admin Modernization Program, moved positions under IT. Program, established IT. Governance policy, procedures and Steering Committee. | Active. IT Steering Committee reviewed OFRS / Financial Reporting Hub as a new ODF application, approved in January 2024 for development.                                                             |
| #9  | Accounts Payable (Policies & Procedures)                             | 06/30/2022                      | High                     | Low                            | Substantially Completed   | Low                       | Implemented             | Active                    | Complete                   | Developed policies and procedures, implemented training and resource guides.                                                                                                       | Complete. Future work can explore the use of encumbrances.                                                                                                                                            |
| #10 | Electronic Records (Information Technology)                          | 06/30/2022                      | High                     | High                           | In Progress               | Medium                    | Implemented             | On Hold                   | Complete; now On Hold.     | 2023-25 Agency Request Budget with Policy Option Package 103 submitted. Governor's Recommended Budget and subsequent Legislatively Approved Budget did not fund POP 103.           | Complete. Formal document management system on hold until funded in future biennia. Interim solutions were implemented for electronic storage of fire records utilizing the systems available to ODF. |
| #11 | IT. Systems (Information Technology)                                 | 06/30/2023                      | High                     | High                           | Not Under Review          | Low                       | Implemented             | Initiated                 | Complete                   | Significant foundational progress with establishing IT Governance policy, IT Steering Committee, and procedures for new IT project initiations.                                    | Complete. Continue IT governance and oversight of new and existing IT service and applications. IT Strategic Plan and deliverables under review.                                                      |
| #12 | ACC Rate Assessments (Budgeting)                                     | 06/30/2022                      | High                     | Low                            | Implemented               | Low                       | Implemented             | Complete and Enhanced     | Complete and Enhanced      | Significant progress with current fiscal year budgeting processes, templates and fiscal analysis.                                                                                  | Complete. Enhanced status for integrating revised templates and continued training on new procedures.                                                                                                 |
| #13 | Oversight Reports (AP and AR systems) (Oversight)                    | 06/30/2022                      | Medium                   | Medium                         | Substantially Completed   | Low                       | Implemented             | Initiated                 | Active                     | Improved incident trackers, refined business processes, and submit business case for development of financial reporting system.                                                    | Active. IT Steering Committee reviewed OFRS / Financial Reporting Hub as a new ODF application, approved in January 2024 for development.                                                             |
| #14 | Training for finance personnel (Salem and Field) (Oversight)         | 06/30/2022                      | Medium                   | Low                            | Substantially Completed   | Low                       | Implemented             | Initiated                 | Complete                   | Revised onboarding checklists for all employees and incident finance with key policies and trainings.                                                                              | Complete. Enhanced status for maintenance and additional admin training module development.                                                                                                           |
| #15 | Field Protection Districts Oversight (Oversight)                     | 06/30/2022                      | Medium                   | Medium                         | In Progress               | Low                       | Implemented             | Active                    | Complete                   | Revised financial policies, procedures, and guidance; provided training and electronic access.                                                                                     | Complete. Ongoing maintenance and review of policies and procedures, ensure oversight.                                                                                                                |
| #16 | Board of Forestry Oversight (Oversight)                              | 10/31/2021                      | Medium                   | Low                            | Implemented               | Low                       | Implemented             | Complete                  | Complete                   | Completed in prior version. Deliverables were not assessed for this plan.                                                                                                          | Complete. Developing coordination procedures for monthly financial report.                                                                                                                            |
| #17 | District Finance / Accounting Oversight (Oversight)                  | 12/31/2021                      | Medium                   | Medium                         | In Progress               | Low                       | Implemented             | Active                    | Complete                   | Utilizing new Area Coordinator positions in Financial Services, established policies and procedures, reporting, monitoring, and oversight.                                         | Complete. Ongoing maintenance and review of policies and procedures, ongoing review and monitoring, training of staff, ensuring oversight.                                                            |
| #18 | Change Management (Incident Finance Audits) (Oversight)              | 06/30/2022                      | Medium                   | Low                            | Implemented               | Low                       | Implemented             | Active                    | Complete                   | Completed in prior version. Deliverables were not assessed for this plan.                                                                                                          | Active. Conducting After Action Reviews with both committees and operationalizing reviews.                                                                                                            |
| #19 | Invoicing (Policies & Procedures)                                    | 12/31/2021                      | Medium                   | Low                            | Substantially Completed   | Low                       | Implemented             | Active                    | Complete                   | Established new Accounts Receivable policy, rescinding outdated directives. Utilized Sage as the only system for invoicing, removing manual process.                               | Complete. All invoices now processed through Sage system. Future work to enhance procedures beyond original scope and across agency business lines.                                                   |
| #20 | Finance / Accounting (Org Structure) (Finance/Accounting Resources)  | 06/30/2023                      | Medium                   | Medium                         | In Progress               | Low                       | Implemented             | Active                    | Complete                   | Filled new Area Coordinator positions. Adapting business processes and expectations, integrating changes in organizational structure.                                              | Complete. Continued assessment of operations and adaptation of personnel duties and business processes throughout the biennium.                                                                       |
| #21 | Finance Skillsets (Finance/Accounting Resources)                     | 06/30/2023                      | Medium                   | Medium                         | Not Under Review          | Low                       | Substantially Completed | Initiated                 | Complete                   | Completed classification review of Protection Finance positions, established Area and Program level accountants in Business Services org structure.                                | Complete. Future recruitments include classification review of the position. New Workforce Development Manager position.                                                                              |
| #22 | OFRS (Information Technology)                                        | 06/30/2022                      | Medium                   | Medium                         | Not Under Review          | Medium                    | In Progress             | On Hold                   | Active                     | Changed organizational structure dismantling Admin Modernization Program, moved positions under IT. Program, established IT. Governance policy, procedures and Steering Committee. | Active. IT Steering Committee reviewing OFRS / Financial Reporting Hub as a new ODF application, approved in January 2024 for development.                                                            |
| #23 | Budgeting Requirements (Budgeting)                                   | 06/30/2022                      | Medium                   | Low                            | Implemented               | Low                       | Implemented             | Complete and Enhanced     | Complete and Enhanced      | Significant progress with current fiscal budgeting processes, templates and fiscal analysis.                                                                                       | Complete. Enhanced status for integrating revised templates and continued training on new procedures.                                                                                                 |
| #24 | Budgeting Requirements (Budgeting)                                   | 06/30/2022                      | Medium                   | Low                            | Implemented               | Low                       | Implemented             | Complete and Enhanced     | Complete and Enhanced      | Significant progress with current fiscal budgeting processes, templates and fiscal analysis.                                                                                       | Complete. Enhanced status for integrating revised templates and continued training on new procedures.                                                                                                 |
| #25 | Operating Association Advances (Policies & Procedures)               | 06/30/2022                      | Low                      | Low                            | Not Under Review          | Low                       | In Progress             | Initiated                 | Active                     | Established new criteria for supporting documentation and internal procedures for advancing funds to the operating associations.                                                   | Active. Furthering coordination with the operating associations and formalizing procedures.                                                                                                           |
| #26 | FEMA Claim Status (Policies & Procedures)                            | 12/31/2021                      | Low                      | Low                            | Substantially Completed   | Low                       | Substantially Completed | Active                    | Active                     | Progressing on active FEMA claims with support from FEMA representatives.                                                                                                          | Active. Continuing to engage with state and federal agency partners on procedures and reporting.                                                                                                      |
| #27 | OregonBuys (Information Technology)                                  | 06/30/2021                      | Low                      | Low                            | Implemented               | Low                       | Implemented             | Complete and Enhanced     | Complete and Enhanced      | Completed in prior version.                                                                                                                                                        | Complete. Enhanced status for related policies and maintenance.                                                                                                                                       |
| #28 | Encumbrances (Budgeting)                                             | 06/30/2023                      | Low                      | Low                            | Not Under Review          | Low                       | In Progress             | On Hold                   | On Hold                    | Completed implementation of OregonBuys Phase II for eProcurement. Tracking fire w/SOALT.                                                                                           | On Hold. With OregonBuys Phase II implemented, future work can explore use of encumbrances.                                                                                                           |

- Active Work is actively being completed against the recommendation
- Complete Recommendations have been implemented and observed risk mitigated
- Enhanced Work has moved beyond the initial scope of the recommendation to further business value
- Initiated Work is in a preliminary phase, typically inventorying and/or documenting current products/processes
- Not Started Work for this recommendation has not started
- On Hold Some work has been completed, but progress has been temporarily halted due to resource constraints or work phasing
- Pending Work is beginning to be queued up and/or resources assembled

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #1 - Cost Share Agreements (Consistency)

**ET Sponsor:** Fire Protection Chief

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low. - April 2022 MGO Implementation Plan Review; Deliverables were not assessed for Version 6 of the IMP.

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low, per MGO 04/2022 update;** The ODF Operations and Administrative Branches should clearly define policies and procedures for cost share agreements to ensure the terms utilized by the Fire Protection Districts are appropriate (based on applicable regulations) and to ensure the ODF Operations and Administrative Branch are kept informed of the cost share terms and status.  
**High-**

**(MGO) Action Plan:**

The Green Book should be continually updated to ensure the cost share template terms are appropriate based on applicable regulations (e.g. provide templates by cost share partner). Additionally, procedures related to the tracking and communication of cost share terms, amendments, and status should be defined by the ODF Operations and Administrative Branch.

**MGO Observation:**

Each Fire Protection District Forester is responsible for drafting, negotiating and authorizing cost share agreements for incidents that occur within their district. However, based on inquiry with key personnel at the Fire Protection Districts and ODF headquarters, the ODF Operations and Administrative Branches are not consistently included in the decision making process and/ or informed of the agreement terms prior to the cost share reconciliation, which occurs after the containment of an incident. Additionally, the current cost share agreement policies and procedures do not include procedures related to on-going monitoring or interdepartmental communication of executed cost share agreements.

**MGO Potential Impact / Risk:**

Lack of oversight by the ODF Operations and Administrative Branch could result in inefficiencies due to complex cost share terms leading to errors in accounts receivable or payable estimates and/ or miscommunication related to the agreed upon incident terms or status of the cost share incidents.

**ODF Management Response:**

ODF agrees with this recommendation. Two cost share standard templates are established in our master agreement with federal partners. In 2020, all partners agreed to utilize the "percent acres" cost share template as a standard for the Labor Day fires. While the Green Book is traditionally positioned for annual updating in the off-season, we agree that business process updates made midway during fire season, should be captured and updated continually to ensure all parties are consistently referencing the same guidance. The Fire Protection Division (ODF Operations), Administration (ODF Administrative Branch), Districts and Emergency Fire Cost Committee (EFCC) administration meet weekly during the peak of fire season to collaborate on fire financials, including cost share establishment and reconciliation. We agree that procedures relative to this ongoing communication and coordination should be established to provide clear expectations on information needed to stay consistently informed of cost share terms and status.

| Deliverable Identification                                 |                                                                                                                                                                                                                                       | Owner                        | Estimated Completion Date | Deliverable Status |             | Approver(s)                        | Deliverable Review         |        |        |     | Supporting Documentation                     |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|---------------------------|--------------------|-------------|------------------------------------|----------------------------|--------|--------|-----|----------------------------------------------|
| √                                                          | Deliverable Name                                                                                                                                                                                                                      |                              |                           | Status Indicator   | Status      |                                    | District Business Managers | LT     | ET     | BOF |                                              |
| <b>MILESTONES</b>                                          |                                                                                                                                                                                                                                       |                              |                           |                    |             |                                    |                            |        |        |     |                                              |
| √                                                          | Master Cooperative Wildland Fire Management and Stafford Act Response Agreement (01/01/2020) between ODF, operating associations, and federal agencies includes cost share agreement template and instructions                        | Fire Protection Deputy Chief | Done                      | ●                  | Complete    | State Forester                     | n/a                        | n/a    | n/a    |     | Master Cooperative Agreement 2020, 2021-2023 |
| √                                                          | Oregon Statewide 2020 Operating Plan (01/01/2020) between ODF, operating associations, and federal agencies defines delegated authority, cost share methodologies, and preliminary review of cost share by ODF Incident Business Lead | Fire Protection Deputy Chief | Done                      | ●                  | Complete    | State Forester                     | n/a                        | n/a    | n/a    |     | Statewide Operating Plan 2020, 2021-2023     |
| √                                                          | Cost Share Tracker developed (MGO)                                                                                                                                                                                                    | Protection Finance Manager   | Done                      | ●                  | Complete    | Fire Protection Chief              | n/a                        | n/a    | n/a    |     | Cost Share Tracker 05.17.21, 02.28.22        |
| √                                                          | Cost Share Tracker joint review w/ODF Operations and Administrative Branch                                                                                                                                                            | Protection Finance Manager   | 05/24/2021                | ●                  | Complete    | Deputy Director for Administration | n/a                        | n/a    | n/a    |     | n/a                                          |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                                                                                                       |                              |                           |                    |             |                                    |                            |        |        |     |                                              |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                                                                                                       |                              |                           |                    |             |                                    |                            |        |        |     |                                              |
| n/a                                                        | n/a                                                                                                                                                                                                                                   | n/a                          | n/a                       | n/a                | n/a         | n/a                                | n/a                        | n/a    | n/a    | n/a | n/a                                          |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                                                                                                       |                              |                           |                    |             |                                    |                            |        |        |     |                                              |
| √                                                          | Cost Share Tracker Updating Procedure for Protection Finance Manager (MGO)                                                                                                                                                            | Protection Finance Manager   | 06/30/2021                | ●                  | Complete    | Fire Protection Deputy Chief       | n/a                        | n/a    | n/a    |     | ODF Procedure - Cost Share Tracker           |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                                                                                                       |                              |                           |                    |             |                                    |                            |        |        |     |                                              |
| √                                                          | Chapter 80 - Cost Share Field Procedures - updated w/ current template, terms, guidance, expectations for interdepartmental communications, timing, roles (MGO)                                                                       | Protection Finance Manager   | 06/30/2021                | ●                  | Complete    | Fire Protection Deputy Chief       | Jun-21                     | Jun-21 | Jun-21 |     | ODF Green Book                               |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                                                                                                       |                              |                           |                    |             |                                    |                            |        |        |     |                                              |
| n/a                                                        | n/a                                                                                                                                                                                                                                   | n/a                          | n/a                       | n/a                | n/a         | n/a                                | n/a                        | n/a    | n/a    | n/a | n/a                                          |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                                                                                                                                                                       |                              |                           |                    |             |                                    |                            |        |        |     |                                              |
|                                                            | Technical requirements for cost share tracker application defined, if desired                                                                                                                                                         | Protection Finance Manager   | TBD                       | ●                  | Not Started | Deputy Director for Administration | TBD                        | TBD    | TBD    |     |                                              |
|                                                            | Project formulated for prioritizing within internal application development capacity                                                                                                                                                  | Admin Modernization Program  | TBD                       | ●                  | Not Started | Deputy Director for Administration | TBD                        | TBD    | TBD    |     |                                              |
|                                                            | Application development and testing for cost share tracker                                                                                                                                                                            | Admin Modernization Program  | TBD                       | ●                  | Not Started | Deputy Director for Administration | TBD                        | TBD    | TBD    |     |                                              |
|                                                            | Cost Share Tracker application deployment                                                                                                                                                                                             | Admin Modernization Program  | TBD                       | ●                  | Not Started | Deputy Director for Administration | TBD                        | TBD    | TBD    |     |                                              |
|                                                            | Procedures for updating Cost Share Tracker revised to incorporate new application                                                                                                                                                     | Protection Finance Manager   | TBD                       | ●                  | Not Started | Fire Protection Deputy Chief       | TBD                        | TBD    | TBD    |     |                                              |

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #1 - Cost Share Agreements (Consistency)

**ET Sponsor:** Fire Protection Chief

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low. - April 2022 MGO Implementation Plan Review; Deliverables were not assessed for Version 6 of the IMP.

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low, per MGO 04/2022 update;** The ODF Operations and Administrative Branches should clearly define policies and procedures for cost share agreements to ensure the terms utilized by the Fire Protection Districts are appropriate (based on applicable regulations) and to ensure the ODF Operations and Administrative Branch are kept informed of the cost share terms and status.  
**High-**

**(MGO) Action Plan:**

The Green Book should be continually updated to ensure the cost share template terms are appropriate based on applicable regulations (e.g. provide templates by cost share partner). Additionally, procedures related to the tracking and communication of cost share terms, amendments, and status should be defined by the ODF Operations and Administrative Branch.

**MGO Observation:**

Each Fire Protection District Forester is responsible for drafting, negotiating and authorizing cost share agreements for incidents that occur within their district. However, based on inquiry with key personnel at the Fire Protection Districts and ODF headquarters, the ODF Operations and Administrative Branches are not consistently included in the decision making process and/ or informed of the agreement terms prior to the cost share reconciliation, which occurs after the containment of an incident. Additionally, the current cost share agreement policies and procedures do not include procedures related to on-going monitoring or interdepartmental communication of executed cost share agreements.

**MGO Potential Impact / Risk:**

Lack of oversight by the ODF Operations and Administrative Branch could result in inefficiencies due to complex cost share terms leading to errors in accounts receivable or payable estimates and/or miscommunication related to the agreed upon incident terms or status of the cost share incidents.

**ODF Management Response:**

ODF agrees with this recommendation. Two cost share standard templates are established in our master agreement with federal partners. In 2020, all partners agreed to utilize the "percent acres" cost share template as a standard for the Labor Day fires. While the Green Book is traditionally positioned for annual updating in the off-season, we agree that business process updates made midway during fire season, should be captured and updated continually to ensure all parties are consistently referencing the same guidance. The Fire Protection Division (ODF Operations), Administration (ODF Administrative Branch), Districts and Emergency Fire Cost Committee (EFCC) administration meet weekly during the peak of fire season to collaborate on fire financials, including cost share establishment and reconciliation. We agree that procedures relative to this ongoing communication and coordination should be established to provide clear expectations on information needed to stay consistently informed of cost share terms and status.

| Deliverable Identification                                      |                                                                                                              | Owner                              | Estimated Completion Date | Deliverable Status |                      | Approver(s)                  | Deliverable Review         |        |        |     | Supporting Documentation                                  |
|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------|--------------------|----------------------|------------------------------|----------------------------|--------|--------|-----|-----------------------------------------------------------|
| ✓                                                               | Deliverable Name                                                                                             |                                    |                           | Status Indicator   | Status               |                              | District Business Managers | LT     | ET     | BOF |                                                           |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                                                              |                                    |                           |                    |                      |                              |                            |        |        |     |                                                           |
| ✓                                                               | Announcement of 2021 Agency Administrator Training (Email)                                                   | Protection Training Coordinator    | Done                      | ●                  | Complete             | Fire Protection Deputy Chief | May-21                     | May-21 | May-21 |     | Agency Administrator Seminar (calendar)                   |
| ✓                                                               | Announcement of 2021 Incident Finance Trainings (Email)                                                      | Incident Finance / FEMA Unit       | 05/12/2021                | ●                  | Complete             | Fire Protection Deputy Chief | May-21                     | May-21 | May-21 |     | 2021 Incident Finance Trainings (email)                   |
| ✓                                                               | Communicate procedural changes to impacted personnel and supervisors                                         | Incident Finance / FEMA Unit       | 06/30/2021                | ●                  | Complete             | Public Affairs Manager       | Jun-21                     | Jun-21 | Jun-21 |     | Green Book Updates 2021 (Email)                           |
| ✓                                                               | Request real-time input from personnel navigating the new procedure to allow for quick adjustments if needed | Incident Finance / FEMA Unit       | 06/30/2021                | ●                  | Complete             | Public Affairs Manager       | Jun-21                     | Jun-21 | Jun-21 |     | Green Book Updates 2021 (Email)                           |
| <b>TRAINING NEEDS</b>                                           |                                                                                                              |                                    |                           |                    |                      |                              |                            |        |        |     |                                                           |
| ✓                                                               | Agency Administrator Training Section on Cost Shares updated                                                 | Protection Finance Manager         | 06/11/2021                | ●                  | Complete             | Fire Protection Deputy Chief | Jun-21                     | Jun-21 | n/a    |     | Agency Administrator Tool Kit on ODFnet                   |
| ✓                                                               | Agency Administrator Seminar conducted June 14, 2021                                                         | Protection Training Coordinator    | 06/14/2021                | ●                  | Complete             | Fire Protection Deputy Chief | Jun-21                     | Jun-21 | n/a    |     | Agency Administrator Seminar held on June 14, 2021        |
| ✓                                                               | 2021 Incident Finance Training                                                                               | Incident Finance / FEMA Unit       | 05/12/2021                | ●                  | Complete             | Fire Protection Deputy Chief | May-21                     | May-21 | n/a    |     | ODF pre-recorded training sessions published May 12, 2021 |
| ✓                                                               | Interagency Cost Share Training hosted by Regional 6 Forest Service                                          | Incident Finance / FEMA Unit       | 05/12/2021                | ●                  | Complete             | Fire Protection Deputy Chief | May-21                     | May-21 | n/a    |     | Region 6 Forest Service hosted on May 12 and 27, 2021     |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                                              |                                    |                           |                    |                      |                              |                            |        |        |     |                                                           |
|                                                                 | Cost share templates, procedures, and training updated (annually)                                            | Protection Finance Manager         | 06/30/2022                | ●                  | In Review / Underway | Fire Protection Deputy Chief | TBD                        | TBD    | TBD    |     |                                                           |
|                                                                 | Protection and Admin Finance Fiscal Year Operating Plan core duties updated                                  | Deputy Chief(s)                    | 06/30/2022                | ●                  | Not Started          | Fire Protection Deputy Chief | n/a                        | n/a    | n/a    |     |                                                           |
|                                                                 | Position Descriptions updated w/duties                                                                       | Manager(s)                         | 06/30/2022                | ●                  | Not Started          | Human Resources Analyst      | n/a                        | n/a    | n/a    |     |                                                           |
| ✓                                                               | Master Agreement and Statewide Operating Plan updated (as needed)                                            | Fire Prevention and Policy Manager | 01/31/2021                | ●                  | Complete             | Fire Protection Deputy Chief | TBD                        | TBD    | TBD    |     | Master Cooperative Agreement 2021-2023                    |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                                              |                                    |                           |                    |                      |                              |                            |        |        |     |                                                           |
|                                                                 | n/a                                                                                                          | n/a                                | n/a                       | n/a                | n/a                  | n/a                          | n/a                        | n/a    | n/a    | n/a | n/a                                                       |

|                       |                      |
|-----------------------|----------------------|
| <b>Status Legend:</b> |                      |
| ●                     | Not Started          |
| ●                     | Being Initiated      |
| ●                     | In Review / Underway |
| ●                     | Approved / Completed |

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #2 - Cost Share Settlements (Signature Authority)

**ET Sponsor:** Fire Protection Chief

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | MGO has previously defined this recommendation as implemented, with the risk rating reduced to Low. - April 2022 MGO Implementation Plan Review; Deliverables were not assessed for Version 6 of the IMP.

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per The ODF Operations and Administrative Branches should establish formal policies regarding cost share decision making authority limits and settlement attendance.

04/2022

update;

**High-**

**(MGO) Action Plan:**

1. Update 0-2-3-206 Directive (Internal Controls over Delegated Authority) to clearly define cost share decision-making authority limits by position (e.g. District Forester and District Business Manager limits), including amounts that require ODF Administrative Branch approval.

2. Update Green Book Chapter 80 - Cost Accounting, Reporting, and Cost Shares as necessary to include authority and approval limits as defined within Directive 0-2-3-206.

**MGO Observation:**

Cost share agreements are settled by the District Business Managers and representatives from the Federal agencies. Authority limits have not been established for cost share settlements, and therefore, District Foresters and District Business Managers are able to approve final settlements without input or approval from the ODF Operations or Administrative Branch (headquarters).

**MGO Potential Impact / Risk:**

The lack of authority limits and/or formal procedures related to settlement attendance could result in unauthorized individuals entering into commitments on behalf of ODF.

**ODF Management Response:**

ODF agrees with this recommendation. Cost shares are being settled on actual costs for 2020 fire season and beyond; the scrub process that was utilized to expedite outstanding cost shares in 2018 and 2019 is no longer in effect. Following cost share adjudication efforts at the District level, ODF could set limits of signature authority for closing out total cost share exposure. We recently set a process to have all cost share adjudications above \$5 million signed off by not only the District Forester but the Salem Division Chief as well. Updating Directive 0-2-3-206 was already scheduled for this fiscal year, subsequent to implementation of the new OregonBuys purchasing system. The revised directive will include definition of formalized authority limits applicable to cost-share settlements, while recognizing the unpredictable fire environment and flexibility needed within timeframes to adapt to changing fire size and cost conditions. For reconciliations of cost shares, ODF is currently limited in capacity at the Salem Operations and Administrative Branch level to attend all cost share adjudications and it is a District responsibility to settle these costs. If Area Business Coordinators are established (increasing capacity) and hired under Salem direct supervision, we would have the additional capacity to attend all cost share adjudications along with the District leadership. The Green Book will be updated prior to next fire season to include updated procedures and references relative to cost-share signature authorities, settlement attendance, and ensuring the cost share documents are used in conjunction with leader's intent and delegations of authority to address cost and fire management issues.

| Deliverable Identification                                 |                                                                                                                                                                                                                                       | Owner                              | Estimated Completion Date | Deliverable Status |          | Approver(s)                        | Deliverable Review         |        |        |     | Supporting Documentation                     |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------|--------------------|----------|------------------------------------|----------------------------|--------|--------|-----|----------------------------------------------|
| ✓                                                          | Deliverable Name                                                                                                                                                                                                                      |                                    |                           | Status Indicator   | Status   |                                    | District Business Managers | LT     | ET     | BOF |                                              |
| <b>MILESTONES</b>                                          |                                                                                                                                                                                                                                       |                                    |                           |                    |          |                                    |                            |        |        |     |                                              |
| ✓                                                          | Master Cooperative Wildland Fire Management and Stafford Act Response Agreement (01/01/2020) between ODF, operating associations, and federal agencies includes cost share agreement template and instructions                        | Fire Protection Deputy Chief       | Done                      | ●                  | Complete | State Forester                     | n/a                        | n/a    | n/a    |     | Master Cooperative Agreement 2020, 2021-2023 |
| ✓                                                          | Oregon Statewide 2020 Operating Plan (01/01/2020) between ODF, operating associations, and federal agencies defines delegated authority, cost share methodologies, and preliminary review of cost share by ODF Incident Business Lead | Fire Protection Deputy Chief       | Done                      | ●                  | Complete | State Forester                     | n/a                        | n/a    | n/a    |     | Statewide Operating Plan 2020, 2021-2023     |
| ✓                                                          | Settlement Process Review by Operations and Administrative Branch (MGO)                                                                                                                                                               | Protection Finance Manager         | 05/24/2021                | ●                  | Complete | Deputy Director for Administration | n/a                        | n/a    | n/a    |     | n/a                                          |
| ✓                                                          | Signature Authority thresholds defined for cost share settlements (MGO)                                                                                                                                                               | Protection Division Chief          | 05/24/2021                | ●                  | Complete | Deputy Director for Administration | Jul-21                     | Jul-21 | n/a    |     | n/a                                          |
| ✓                                                          | Attendance at settlement meetings defined (MGO)                                                                                                                                                                                       | Protection Division Chief          | 05/24/2021                | ●                  | Complete | Deputy Director for Administration | Jul-21                     | Jul-21 | n/a    |     | n/a                                          |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                                                                                                       |                                    |                           |                    |          |                                    |                            |        |        |     |                                              |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                                                                                                       |                                    |                           |                    |          |                                    |                            |        |        |     |                                              |
| ✓                                                          | ODF Directive 0-2-3-206 Internal Controls over Delegated Authority Rescinded (MGO)                                                                                                                                                    | Deputy Director for Administration | 12/30/2021                | ●                  | Complete | State Forester                     | Sep-21                     | Sep-21 | Sep-21 |     | ODF Policy - Delegation of Authorities       |
| ✓                                                          | ODF Policy - Signature Authority updated w/ cost share settlements defined (MGO)                                                                                                                                                      | Deputy Director for Administration | 12/30/2021                | ●                  | Complete | State Forester                     | Sep-21                     | Sep-21 | Sep-21 |     | ODF Policy - Delegation of Authorities       |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                                                                                                       |                                    |                           |                    |          |                                    |                            |        |        |     |                                              |
| n/a                                                        | n/a                                                                                                                                                                                                                                   | n/a                                | n/a                       | n/a                | n/a      | n/a                                | n/a                        | n/a    | n/a    | n/a | n/a                                          |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                                                                                                       |                                    |                           |                    |          |                                    |                            |        |        |     |                                              |
| ✓                                                          | Chapter 80 - Cost Share Field Procedures and Appendices - updated w/ authorities, expectations for interdepartmental communications, timing, roles (MGO)                                                                              | Protection Finance Manager         | 06/30/2021                | ●                  | Complete | Fire Protection Deputy Chief       | Jun-21                     | Jun-21 | Jun-21 |     | ODF Green Book                               |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                                                                                                       |                                    |                           |                    |          |                                    |                            |        |        |     |                                              |
| ✓                                                          | Cost Share Reconciliation Process Best Practices (new)                                                                                                                                                                                | Protection Finance Manager         | 06/13/2021                | ●                  | Complete | Fire Protection Deputy Chief       | Jun-21                     | Jun-21 | Jun-21 |     | ODF Green Book - Appendix 80.22              |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                                                                                                                                                                       |                                    |                           |                    |          |                                    |                            |        |        |     |                                              |
| n/a                                                        | n/a                                                                                                                                                                                                                                   | n/a                                | n/a                       | n/a                | n/a      | n/a                                | n/a                        | n/a    | n/a    | n/a | n/a                                          |
| <b>COMMUNICATION PLANNING</b>                              |                                                                                                                                                                                                                                       |                                    |                           |                    |          |                                    |                            |        |        |     |                                              |
| ✓                                                          | Announcement of 2021 Agency Administrator Training (Email)                                                                                                                                                                            | Protection Training Coordinator    | Done                      | ●                  | Complete | Fire Protection Deputy Chief       | May-21                     | May-21 | May-21 |     | Agency Administrator Seminar (calendar)      |
| ✓                                                          | Announcement of 2021 Incident Finance Trainings (Email)                                                                                                                                                                               | Incident Finance / FEMA Unit       | 05/12/2021                | ●                  | Complete | Fire Protection Deputy Chief       | May-21                     | May-21 | May-21 |     | 2021 Incident Finance Trainings (email)      |
| ✓                                                          | Communicate procedural changes to impacted personnel and supervisors                                                                                                                                                                  | Incident Finance / FEMA Unit       | 06/30/2021                | ●                  | Complete | Public Affairs Manager             | Jun-21                     | Jun-21 | Jun-21 |     | Green Book Updates 2021 (Email)              |
| ✓                                                          | Request real-time input from personnel navigating the new procedure to allow for quick adjustments if needed                                                                                                                          | Incident Finance / FEMA Unit       | 06/30/2021                | ●                  | Complete | Public Affairs Manager             | Jun-21                     | Jun-21 | Jun-21 |     | Green Book Updates 2021 (Email)              |

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #2 - Cost Share Settlements (Signature Authority)

**ET Sponsor:** Fire Protection Chief

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | MGO has previously defined this recommendation as implemented, with the risk rating reduced to Low. - April 2022 MGO Implementation Plan Review; Deliverables were not assessed for Version 6 of the IMP.

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per The ODF Operations and Administrative Branches should establish formal policies regarding cost share decision making authority limits and settlement attendance.

04/2022

update;

**High-**

**(MGO) Action Plan:**

1. Update 0-2-3-206 Directive (Internal Controls over Delegated Authority) to clearly define cost share decision-making authority limits by position (e.g. District Forester and District Business Manager limits), including amounts that require ODF Administrative Branch approval.
2. Update Green Book Chapter 80 - Cost Accounting, Reporting, and Cost Shares as necessary to include authority and approval limits as defined within Directive 0-2-3-206.

**MGO Observation:**

Cost share agreements are settled by the District Business Managers and representatives from the Federal agencies. Authority limits have not been established for cost share settlements, and therefore, District Foresters and District Business Managers are able to approve final settlements without input or approval from the ODF Operations or Administrative Branch (headquarters).

**MGO Potential Impact / Risk:**

The lack of authority limits and/ or formal procedures related to settlement attendance could result in unauthorized individuals entering into commitments on behalf of ODF.

**ODF Management Response:**

ODF agrees with this recommendation. Cost shares are being settled on actual costs for 2020 fire season and beyond; the scrub process that was utilized to expedite outstanding cost shares in 2018 and 2019 is no longer in effect. Following cost share adjudication efforts at the District level, ODF could set limits of signature authority for closing out total cost share exposure. We recently set a process to have all cost share adjudications above \$5 million signed off by not only the District Forester but the Salem Division Chief as well. Updating Directive 0-2-3-206 was already scheduled for this fiscal year, subsequent to implementation of the new OregonBuys purchasing system. The revised directive will include definition of formalized authority limits applicable to cost-share settlements, while recognizing the unpredictable fire environment and flexibility needed within timeframes to adapt to changing fire size and cost conditions. For reconciliations of cost shares, ODF is currently limited in capacity at the Salem Operations and Administrative Branch level to attend all cost share adjudications and it is a District responsibility to settle these costs. If Area Business Coordinators are established (increasing capacity) and hired under Salem direct supervision, we would have the additional capacity to attend all cost share adjudications along with the District leadership. The Green Book will be updated prior to next fire season to include updated procedures and references relative to cost-share signature authorities, settlement attendance, and ensuring the cost share documents are used in conjunction with leader's intent and delegations of authority to address cost and fire management issues.

| Deliverable Identification                                      |                                                                             | Owner                                        | Estimated Completion Date | Deliverable Status |                      | Approver(s)                        | Deliverable Review         |        |     |     | Supporting Documentation                                  |
|-----------------------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------------------|---------------------------|--------------------|----------------------|------------------------------------|----------------------------|--------|-----|-----|-----------------------------------------------------------|
| ✓                                                               | Deliverable Name                                                            |                                              |                           | Status Indicator   | Status               |                                    | District Business Managers | LT     | ET  | BOF |                                                           |
| <b>TRAINING NEEDS</b>                                           |                                                                             |                                              |                           |                    |                      |                                    |                            |        |     |     |                                                           |
| ✓                                                               | Agency Administrator Training Section on Cost Shares updated                | Protection Finance Manager                   | 06/11/2021                | ●                  | Complete             | Fire Protection Deputy Chief       | Jun-21                     | Jun-21 | n/a |     | Agency Administrator Tool Kit on ODFnet                   |
| ✓                                                               | Agency Administrator Seminar conducted June 14, 2021                        | Protection Training Coordinator              | 06/14/2021                | ●                  | Complete             | Fire Protection Deputy Chief       | Jun-21                     | Jun-21 | n/a |     | Agency Administrator Seminar held on June 14, 2021        |
| ✓                                                               | 2021 Incident Finance Training                                              | Incident Finance / FEMA Unit                 | 05/12/2021                | ●                  | Complete             | Fire Protection Deputy Chief       | May-21                     | May-21 | n/a |     | ODF pre-recorded training sessions published May 12, 2021 |
| ✓                                                               | Interagency Cost Share Training hosted by Regional 6 Forest Service         | Incident Finance / FEMA Unit                 | 05/12/2021                | ●                  | Complete             | Fire Protection Deputy Chief       | May-21                     | May-21 | n/a |     | Region 6 Forest Service hosted on May 12 and 27, 2021     |
| ✓                                                               | Cost Share Reconciliation Training (annual)                                 | Protection Finance Manager                   | Spring 2022               | ●                  | Being Initiated      | Fire Protection Deputy Chief       | TBD                        | TBD    | n/a |     |                                                           |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                             |                                              |                           |                    |                      |                                    |                            |        |     |     |                                                           |
|                                                                 | Cost share templates, procedures, and training updated (annually)           | Protection Finance Manager                   | 06/30/2022                | ●                  | In Review / Underway | Fire Protection Deputy Chief       | TBD                        | TBD    | TBD |     |                                                           |
|                                                                 | Protection and Admin Finance Fiscal Year Operating Plan core duties updated | Deputy Chief(s)                              | 06/30/2022                | ●                  | Not Started          | Fire Protection Deputy Chief       | n/a                        | n/a    | n/a |     |                                                           |
|                                                                 | Position Descriptions updated w/duties                                      | Manager(s)                                   | 06/30/2022                | ●                  | Not Started          | Human Resources Analyst            | n/a                        | n/a    | n/a |     |                                                           |
| ✓                                                               | Master Agreement and Statewide Operating Plan updated (as needed)           | Fire Prevention and Policy Manager           | 06/30/2023                | ●                  | Complete             | Fire Protection Deputy Chief       | TBD                        | TBD    | TBD |     | Master Cooperative Agreement 2021-2023                    |
|                                                                 | Delegated Authority Policy reviewed (as needed)                             | Assistant Deputy Director for Administration | 10/01/2023                | ●                  | Not Started          | Deputy Director for Administration | TBD                        | TBD    | TBD |     |                                                           |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                             |                                              |                           |                    |                      |                                    |                            |        |     |     |                                                           |
|                                                                 | n/a                                                                         | n/a                                          | n/a                       | n/a                | n/a                  | n/a                                | n/a                        | n/a    | n/a | n/a | n/a                                                       |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #3 - Cost Share Collections

**ET Sponsor:** Fire Protection Chief

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | **MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low.** - April 2022 MGO Implementation Plan Review; **Deliverables were not assessed for Version 6 of the IMP.**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low, per MGO 04/2022 update;** Formal procedures related to cost share partner collection efforts should be implemented and include, at minimum, monthly reconciliation and collection meetings with the respective cost share partners. Additionally, roles and responsibilities should be clearly defined between ODF Operations and Administrative Branches as related to collection efforts.

**High-**

Note: This recommendation is dependent upon the cost-share partner's attendance.

**(MGO) Action Plan:**

1. Implement a formal ongoing meeting scheduled with key partners and their respective decision makers. Meetings should occur at least monthly, and should include individuals from the ODF Administrative Branch.
2. Prior to the meeting, the ODF Administrative Branch and the key partners should individually perform reconciliations from accounts receivable to accounts payable.
3. Meetings should include discussion of variances noted, reasons for unapproved invoices or errors identified, barriers to collection, and estimated timeframes for collection of outstanding balances.

Cost-share partners include but are not limited to: Forest Service, BLM, BIA, National Parks, and US Fish and Wildlife Services.

**MGO Observation:**

Collection efforts with cost share partners are performed on an as needed basis, as noted during our inquiries with key ODF Operations and Administrative Branches personnel. Additionally formalized policies and procedures related to on-going cost share collection efforts, including definition of roles and responsibilities, do not exist.

Note: This recommendation is dependent upon the cost-share partner's attendance.

**MGO Potential Impact / Risk:**

The lack of formalized policies and procedures as related to on-going cost share collection efforts could result in an increase in the aging of past due balances, negatively impacting the availability of cash. Additionally, duplicative efforts related to collections could occur due to the lack of clarity regarding roles and responsibilities between ODF Operations and Administrative Branches.

**ODF Management Response:**

ODF agrees with this recommendation. Routine meetings established in recent years with our interagency fire partners and their full commitment to close outstanding invoices has allowed ODF to catch up on past fire collections, leaving less than \$9 million in outstanding recoveries from other fire agencies. Codifying this meeting framework in our cost-collection procedures would provide consistency in ongoing collection efforts, clearly defined roles across the Operations and Administrative Branches, and standards for discussing variances, reasons for unapproved invoices or errors identified, barriers to collection, and estimated timeframes for collection of outstanding balances. Formalizing our collection procedures with interagency partners has been ongoing and is prudent. As we are actively implementing new accounts receivable technology (Sage A/R), our procedures for collections processes will capture aging of past-due balances and reporting mechanisms to reconcile with accounts payable.

| Deliverable Identification                                 |                                                                                                                               | Owner                          | Estimated Completion Date | Deliverable Status |                      | Approver(s)                                  | Deliverable Review |     |     |     | Supporting Documentation                                                                       |
|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------|--------------------|----------------------|----------------------------------------------|--------------------|-----|-----|-----|------------------------------------------------------------------------------------------------|
| ✓                                                          | Deliverable Name                                                                                                              |                                |                           | Status Indicator   | Status               |                                              | District Business  | LT  | ET  | BOF |                                                                                                |
| <b>MILESTONES</b>                                          |                                                                                                                               |                                |                           |                    |                      |                                              |                    |     |     |     |                                                                                                |
| ✓                                                          | Monthly AR/AP aging meetings with key partners (MGO)                                                                          | Protection Finance Manager     | Done                      | ●                  | Complete             | Fire Protection Division Chief               | n/a                | n/a | n/a |     | Calendar and Email                                                                             |
| ✓                                                          | Quarterly AR/AP aging meetings with key partners (MGO)                                                                        | Fire Protection Division Chief | Done                      | ●                  | Complete             | Deputy Director for Administration           | n/a                | n/a | n/a |     | Calendar and Email                                                                             |
| ✓                                                          | Aging Meeting Process Review w/Operations and Administrative Branch                                                           | Fire Protection Division Chief | 05/24/2021                | ●                  | Complete             | Deputy Director for Administration           | n/a                | n/a | n/a |     | Email                                                                                          |
| ✓                                                          | Documentation of current meeting process for procedural incorporation                                                         | Protection Finance Manager     | 05/24/2021                | ●                  | Complete             | n/a                                          | n/a                | n/a | n/a |     | Email                                                                                          |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                               |                                |                           |                    |                      |                                              |                    |     |     |     |                                                                                                |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                               |                                |                           |                    |                      |                                              |                    |     |     |     |                                                                                                |
| n/a                                                        | n/a                                                                                                                           | n/a                            | n/a                       | n/a                | n/a                  | n/a                                          | n/a                | n/a | n/a | n/a | n/a                                                                                            |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                               |                                |                           |                    |                      |                                              |                    |     |     |     |                                                                                                |
| ✓                                                          | AR Collections on Federal Cost Shares (USFS, BLM, BIA, etc.) Procedures (MGO)                                                 | Protection Finance Manager     | 12/30/2021                | ●                  | Complete             | Assistant Deputy Director for Administration | n/a                | n/a | n/a |     | ODF Procedure - Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting |
| ✓                                                          | AR/AP aging meeting (reconciliation processes, agenda topics) Procedures (MGO)                                                | Protection Finance Manager     | 12/30/2021                | ●                  | Complete             | Assistant Deputy Director for Administration | n/a                | n/a | n/a |     | ODF Procedure - Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                               |                                |                           |                    |                      |                                              |                    |     |     |     |                                                                                                |
| n/a                                                        | n/a                                                                                                                           | n/a                            | n/a                       | n/a                | n/a                  | n/a                                          | n/a                | n/a | n/a | n/a | n/a                                                                                            |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                               |                                |                           |                    |                      |                                              |                    |     |     |     |                                                                                                |
| n/a                                                        | n/a                                                                                                                           | n/a                            | n/a                       | n/a                | n/a                  | n/a                                          | n/a                | n/a | n/a | n/a | n/a                                                                                            |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                                                               |                                |                           |                    |                      |                                              |                    |     |     |     |                                                                                                |
|                                                            | Sage AR Accounts Receivable integrated into collection procedures once deployed                                               | Financial Services Manager     | 06/30/2022                | ●                  | In Review / Underway | Assistant Deputy Director for Admin          | TBD                | TBD | n/a |     |                                                                                                |
| <b>COMMUNICATION PLANNING</b>                              |                                                                                                                               |                                |                           |                    |                      |                                              |                    |     |     |     |                                                                                                |
| ✓                                                          | Follow up on conversations with partners in writing, for clear, broad understanding. Share with appropriate agency leadership | Fire Protection Division Chief | Done                      | ●                  | Complete             | Public Affairs Manager                       | n/a                | n/a | n/a |     | Interagency status spreadsheet, progress updates, and formal communications as needed          |
| <b>TRAINING NEEDS</b>                                      |                                                                                                                               |                                |                           |                    |                      |                                              |                    |     |     |     |                                                                                                |
| n/a                                                        | n/a                                                                                                                           | n/a                            | n/a                       | n/a                | n/a                  | n/a                                          | n/a                | n/a | n/a | n/a | n/a                                                                                            |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #3 - Cost Share Collections

**ET Sponsor:** Fire Protection Chief

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | **MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low.** - April 2022 MGO Implementation Plan Review; **Deliverables were not assessed for Version 6 of the IMP.**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 04/2022 update; **High-** Formal procedures related to cost share partner collection efforts should be implemented and include, at minimum, monthly reconciliation and collection meetings with the respective cost share partners. Additionally, roles and responsibilities should be clearly defined between ODF Operations and Administrative Branches as related to collection efforts.

Note: This recommendation is dependent upon the cost-share partner's attendance.

**(MGO) Action Plan:**

1. Implement a formal ongoing meeting scheduled with key partners and their respective decision makers. Meetings should occur at least monthly, and should include individuals from the ODF Administrative Branch.
2. Prior to the meeting, the ODF Administrative Branch and the key partners should individually perform reconciliations from accounts receivable to accounts payable.
3. Meetings should include discussion of variances noted, reasons for unapproved invoices or errors identified, barriers to collection, and estimated timeframes for collection of outstanding balances.

Cost-share partners include but are not limited to: Forest Service, BLM, BIA, National Parks, and US Fish and Wildlife Services.

**MGO Observation:**

Collection efforts with cost share partners are performed on an as needed basis, as noted during our inquiries with key ODF Operations and Administrative Branches personnel. Additionally formalized policies and procedures related to on-going cost share collection efforts, including definition of roles and responsibilities, do not exist.

Note: This recommendation is dependent upon the cost-share partner's attendance.

**MGO Potential Impact / Risk:**

The lack of formalized policies and procedures as related to on-going cost share collection efforts could result in an increase in the aging of past due balances, negatively impacting the availability of cash. Additionally, duplicative efforts related to collections could occur due to the lack of clarity regarding roles and responsibilities between ODF Operations and Administrative Branches.

**ODF Management Response:**

ODF agrees with this recommendation. Routine meetings established in recent years with our interagency fire partners and their full commitment to close outstanding invoices has allowed ODF to catch up on past fire collections, leaving less than \$9 million in outstanding recoveries from other fire agencies. Codifying this meeting framework in our cost-collection procedures would provide consistency in ongoing collection efforts, clearly defined roles across the Operations and Administrative Branches, and standards for discussing variances, reasons for unapproved invoices or errors identified, barriers to collection, and estimated timeframes for collection of outstanding balances. Formalizing our collection procedures with interagency partners has been ongoing and is prudent. As we are actively implementing new accounts receivable technology (Sage A/R), our procedures for collections processes will capture aging of past-due balances and reporting mechanisms to reconcile with accounts payable.

| Deliverable Identification                                      |                                                                                 | Owner                      | Estimated Completion Date | Deliverable Status |             | Approver(s)                         | Deliverable Review |     |     |     | Supporting Documentation |
|-----------------------------------------------------------------|---------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------|-------------|-------------------------------------|--------------------|-----|-----|-----|--------------------------|
| v                                                               | Deliverable Name                                                                |                            |                           | Status Indicator   | Status      |                                     | District Business  | LT  | ET  | BOF |                          |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                 |                            |                           |                    |             |                                     |                    |     |     |     |                          |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated                   | Financial Services Manager | 06/30/2022                | ●                  | Not Started | Assistant Deputy Director for Admin | n/a                | n/a | n/a |     |                          |
|                                                                 | Protection and Admin Finance Fiscal Year Operating Plan core duties updated     | Deputy Chief(s)            | 06/30/2022                | ●                  | Not Started | Fire Protection Division Chief      | n/a                | n/a | n/a |     |                          |
|                                                                 | Position Descriptions updated w/duties                                          | Manager(s)                 | 06/30/2022                | ●                  | Not Started | Human Resources Analyst             | n/a                | n/a | n/a |     |                          |
|                                                                 | Accounts Receivable Collection Procedures for Federal Cost Shares annual review | Financial Services Manager | 06/30/2022                | ●                  | Not Started | Assistant Deputy Director for Admin | TBD                | TBD | n/a |     |                          |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                 |                            |                           |                    |             |                                     |                    |     |     |     |                          |
| n/a                                                             | n/a                                                                             | n/a                        | n/a                       | n/a                | n/a         | n/a                                 | n/a                | n/a | n/a | n/a | n/a                      |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |



## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #4 - Cash Flow Projections

**ET Sponsor:** Deputy Director for Administration

**Due Date:** In Progress

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as Substantially Completed, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation: **Low**, per MGO 02/2024 update; **High**

ODF Administrative Branch should develop and implement controls/ policies/ procedures as related to accounts payable, accounts receivable, and cash flow projections. Procedures related to accounts payable and receivables should include recording details at a transactional level, when possible.

**(MGO) Action Plan:**

1. Implement standard system for reporting and tracking of A/P and A/R.
2. Update policies and procedures as necessary to define the requirements for recording A/P and A/R at the Field Protection Districts and the ODF Administrative Branch, including timing of submission of supporting documentation.
3. Implement policies and procedures related to cash flow projections, including review and approval by appropriate oversight parties.

**MGO Observation:**

Formalized policies and procedures related to cash flow projections do not appear to exist based on review of documented finance/ accounting related documents and inquiry with ODF Administrative Branch personnel. Additionally, ODF Administrative Branch lacks the ability to appropriately estimate project future cash flow due to the lack of accurate accounts payable and receivable data (refer to observation numbers 21 and 1).

**MGO Potential Impact / Risk:**

The lack of formalized policies and procedures related to cash flow projections could result in inaccurate or incomplete current and future cash flow projections. Additionally, the lack of accurate accounts payable and receivable data could result in cash shortfalls or mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation. With the implementation of the Sage300 AR system, AR processes will be easier to standardize between the field and Salem. In addition, tracking of AR and AP can happen within the OFRS (currently in development), that will provide automated status and exception reporting to appropriate parties. Work will have to continue between the field and Salem staff to outline the necessary policies and procedures for recording AR and AP. ODF Administration Branch will develop policies and procedures once processes and systems are implemented for operational use.

| Deliverable Identification                            |                                                                                                                                                                      | Owner                                           | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review         |        |        |     | Supporting Documentation                                                                 |
|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|----------------------------|--------|--------|-----|------------------------------------------------------------------------------------------|
| v                                                     | Deliverable Name                                                                                                                                                     |                                                 |                           | Status Indicator   | Status               |                                     | District Business Managers | LT     | ET     | BOF |                                                                                          |
| ✓                                                     | Cost Share Tracker developed (MGO)                                                                                                                                   | Protection Finance Manager                      | 05/17/2022                | ●                  | Complete             | Deputy Fire Protection Chief        | n/a                        | n/a    | n/a    |     | Cost Share Tracker, FS Incident Cost & Cost Share Estimate Tracker                       |
| ✓                                                     | Outstanding Assets & Liabilities Tracker (MGO)                                                                                                                       | Protection Finance Manager                      | 06/23/2021                | ●                  | Complete             | Deputy Director for Administration  | Jun-21                     | n/a    | n/a    |     | Outstanding Assets & Liabilities Tracker                                                 |
| ✓                                                     | Co-op Tracker developed (MGO)                                                                                                                                        | Protection Finance Manager                      | 06/23/2021                | ●                  | Complete             | Deputy Fire Protection Chief        | Jun-21                     | n/a    | n/a    |     | Outstanding Assets & Liabilities Tracker, FS Incident Cost & Cost Share Estimate Tracker |
| ✓                                                     | ODF Monthly Financial Report to Legislators, Board, and Executives (MGO)                                                                                             | Deputy Director for Administration              | Done                      | ●                  | Complete             | State Forester                      | n/a                        | n/a    | n/a    |     | ODF Financial Report 2022.10                                                             |
| ✓                                                     | Automated Daily Cash Tracker Registers (MGO)                                                                                                                         | Admin Modernization Program                     | Done                      | ●                  | Complete             | Deputy Director for Administration  | n/a                        | n/a    | n/a    |     | Daily CashTracker w/ Attachments Examples: 11.01.22 and 10.14.22                         |
| ✓                                                     | Cash and Appropriation Projection Tool for CFO/LFO Monthly Meeting (MGO)                                                                                             | Asst Deputy Director for Administration         | Done                      | ●                  | Complete             | Deputy Director for Administration  | n/a                        | n/a    | n/a    |     | ODF FY22 Appn Cash Outlook 1-18-22                                                       |
| ✓                                                     | Monthly Meeting with DAS Chief Financial Officer and Legislative Fiscal Officer (MGO)                                                                                | Deputy Director for Administration              | Done                      | ●                  | Complete             | State Forester                      | n/a                        | n/a    | n/a    |     | Outlook Meeting: Monthly Cash Flow CheckIn                                               |
| ✓                                                     | Bimonthly Meeting with FEMA Representatives from Region, Environmental Historic Preservation (EHP), Public Assistance Program Delivery, and OEM (new) (MGO)          | Financial Services Manager                      | Done                      | ●                  | Complete             | Deputy Director for Administration  | n/a                        | n/a    | n/a    |     | FEMA DR-4562 Status Updates                                                              |
| ✓                                                     | ODF Financial Outlook Runway (new) (MGO)                                                                                                                             | Financial Services Manager                      | Done                      | ●                  | Complete             | Deputy Director for Administration  | n/a                        | n/a    | n/a    |     | ODF Financial Outlook Runway                                                             |
| ✓                                                     | Redefined workloads and oversight process (Examples: Quarterly Distribution to Counties for Timber Sales, Program Accountant's oversight of financial reports) (MGO) | Financial Services Manager                      | Done                      | ●                  | Complete             | Deputy Director for Administration  | n/a                        | n/a    | n/a    |     | Email: Chase providing background on new roles and responsibilities                      |
| ✓                                                     | County Payment Holding Fund (MGO)                                                                                                                                    | Financial Services Manager                      | Done                      | ●                  | Complete             | Deputy Director for Administration  | n/a                        | n/a    | n/a    |     | Email: Chase providing background on new cash account                                    |
| <b>POLICY AND PROCEDURES</b>                          |                                                                                                                                                                      |                                                 |                           |                    |                      |                                     |                            |        |        |     |                                                                                          |
| <b>ODF Policy (list topics and define milestones)</b> |                                                                                                                                                                      |                                                 |                           |                    |                      |                                     |                            |        |        |     |                                                                                          |
| ✓                                                     | ODF Directive 0-2-3-240 Accounting for Revenue, Receivable Transactions Rescinded                                                                                    | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23                     | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                           |
| ✓                                                     | ODF Directive 0-2-3-204 Internal Controls Over Revenues and Receivables Rescinded                                                                                    | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23                     | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                           |
| ✓                                                     | ODF Policy - Accounts Receivable (AR) (MGO)                                                                                                                          | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23                     | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions                          |
| ✓                                                     | ODF Policy - Accounts Payable (AP) / Accounting for Expenditure Transactions (MGO)                                                                                   | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | Jun-23                     | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Expenditure Transactions                                     |
|                                                       | ODF Policy - Procurement (new) (MGO)                                                                                                                                 | Contract Services Program Manager               | 06/30/2022                | ●                  | In Review / Underway | Deputy Director for Administration  | TBD                        | TBD    | TBD    |     |                                                                                          |
|                                                       | ODF Directive 1-2-7-001 Guidelines for Eligibility of Firefighting Costs for the Oregon Forest Land Protection Fund 07/01/2020 (revise from directive to policy)     | Oregon Forestland Protection Fund Administrator | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                        | TBD    | TBD    |     |                                                                                          |

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #4 - Cash Flow Projections

**ET Sponsor:** Deputy Director for Administration

**Due Date:** In Progress

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as Substantially Completed, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per ODF Administrative Branch should develop and implement controls/ policies/ procedures as related to accounts payable, accounts receivable, and cash flow projections. Procedures related to accounts payable and receivables should include recording details at a transactional level, when possible.  
update; **High**

**(MGO) Action Plan:**

1. Implement standard system for reporting and tracking of A/P and A/R.
2. Update policies and procedures as necessary to define the requirements for recording A/P and A/R at the Field Protection Districts and the ODF Administrative Branch, including timing of submission of supporting documentation.
3. Implement policies and procedures related to cash flow projections, including review and approval by appropriate oversight parties.

**MGO Observation:**

Formalized policies and procedures related to cash flow projections do not appear to exist based on review of documented finance/ accounting related documents and inquiry with ODF Administrative Branch personnel. Additionally, ODF Administrative Branch lacks the ability to appropriately estimate project future cash flow due to the lack of accurate accounts payable and receivable data (refer to observation numbers 21 and 1).

**MGO Potential Impact / Risk:**

The lack of formalized policies and procedures related to cash flow projections could result in inaccurate or incomplete current and future cash flow projections. Additionally, the lack of accurate accounts payable and receivable data could result in cash shortfalls or mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation. With the implementation of the Sage300 AR system, AR processes will be easier to standardize between the field and Salem. In addition, tracking of AR and AP can happen within the OFRS (currently in development), that will provide automated status and exception reporting to appropriate parties. Work will have to continue between the field and Salem staff to outline the necessary policies and procedures for recording AR and AP. ODF Administration Branch will develop policies and procedures once processes and systems are implemented for operational use.

| Deliverable Identification                                 |                                                                                                                                                                 | Owner                           | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review         |        |        |     | Supporting Documentation                                         |
|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|----------------------------|--------|--------|-----|------------------------------------------------------------------|
| v                                                          | Deliverable Name                                                                                                                                                |                                 |                           | Status Indicator   | Status               |                                     | District Business Managers | LT     | ET     | BOF |                                                                  |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                                 |                                 |                           |                    |                      |                                     |                            |        |        |     |                                                                  |
|                                                            | Invoicing and Recording Accounts Receivable (MGO)                                                                                                               | Financial Services Manager      | 06/30/2024                | ●                  | In Review / Underway | Assistant Deputy Director for Admin | Oct-21                     | Dec-21 | n/a    |     | Sage procedures complete; review need for ODF branded procedures |
| v                                                          | Reconciliation Procedures for open market purchase orders and invoices (MGO)                                                                                    | Disbursements Manager           | 06/30/2022                | ●                  | Complete             | Financial Services Manager          | n/a                        | n/a    | n/a    |     | Oregon Buys Training Guides                                      |
| v                                                          | Disbursements and Expenditure Procedures updated for OregonBuys (MGO)                                                                                           | Disbursements Manager           | 06/30/2022                | ●                  | Complete             | Financial Services Manager          | TBD                        | TBD    | TBD    |     | Oregon Buys Training Guides                                      |
| v                                                          | Cost Share Tracker Updating Procedure for Protection Finance Manager (MGO)                                                                                      | Protection Finance Manager      | 06/30/2021                | ●                  | Complete             | Fire Protection Deputy Chief        | n/a                        | n/a    | n/a    |     | ODF Procedure - Cost Share Tracker                               |
| v                                                          | Co-op Tracker Updating Procedure (MGO)                                                                                                                          | n/a                             | n/a                       | n/a                | n/a                  | Fire Protection Deputy Chief        | Jan-22                     | n/a    | n/a    |     | n/a - combined with Outstanding Assets & Liabilities Tracker     |
| v                                                          | Outstanding Assets & Liabilities Tracker Updating Procedure (MGO)                                                                                               | Protection Finance Manager      | 06/30/2022                | ●                  | Complete             | Fire Protection Deputy Chief        | Jan-22                     | n/a    | n/a    |     | Procedure/instructions for updating is first tab on tracker.     |
| v                                                          | ODF Cost Estimate Generation (new)                                                                                                                              | Protection Finance Manager      | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | May-23                     | n/a    | n/a    |     | Incident Cost Estimate Guide on Protection Finance Hub           |
|                                                            | OFRS Reporting Tool Use Procedures (MGO)                                                                                                                        | Financial Services Manager      | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | n/a    | n/a    |     |                                                                  |
| v                                                          | Financial Outlook Runway Procedures (MGO)                                                                                                                       | Financial Services Manager      | Done                      | ●                  | Complete             | Assistant Deputy Director for Admin | TBD                        | n/a    | n/a    |     | Monthly Runway Procedures v2                                     |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                                 |                                 |                           |                    |                      |                                     |                            |        |        |     |                                                                  |
| v                                                          | Chapter 80 - Cost Share Field Procedures - updated w/ current template, terms, guidance, expectations for interdepartmental communications, timing, roles (MGO) | Protection Finance Manager      | 06/30/2021                | ●                  | Complete             | Fire Protection Deputy Chief        | Jun-21                     | Jun-21 | Jun-21 |     | ODF Green Book                                                   |
| v                                                          | Chapter 70 - Claims and Incident Cost Recovery Collection (review/update) (MGO)                                                                                 | Incident Finance / FEMA Manager | 09/30/2021                | ●                  | Complete             | Protection Finance Manager          | May-23                     | n/a    | n/a    |     | Incident Business Finance Guidelines (Green Book)                |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                                 |                                 |                           |                    |                      |                                     |                            |        |        |     |                                                                  |
|                                                            | TBD                                                                                                                                                             | TBD                             | TBD                       | TBD                | TBD                  | TBD                                 | TBD                        | TBD    | TBD    |     |                                                                  |

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #4 - Cash Flow Projections

**ET Sponsor:** Deputy Director for Administration

**Due Date:** In Progress

**Last Update:** 03/05/2024 v.6 | **MGO has defined this recommendation as Substantially Completed, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 02/2024 update; **High** ODF Administrative Branch should develop and implement controls/ policies/ procedures as related to accounts payable, accounts receivable, and cash flow projections. Procedures related to accounts payable and receivables should include recording details at a transactional level, when possible.

**(MGO) Action Plan:**

1. Implement standard system for reporting and tracking of A/P and A/R.
2. Update policies and procedures as necessary to define the requirements for recording A/P and A/R at the Field Protection Districts and the ODF Administrative Branch, including timing of submission of supporting documentation.
3. Implement policies and procedures related to cash flow projections, including review and approval by appropriate oversight parties.

**MGO Observation:**

Formalized policies and procedures related to cash flow projections do not appear to exist based on review of documented finance/ accounting related documents and inquiry with ODF Administrative Branch personnel. Additionally, ODF Administrative Branch lacks the ability to appropriately estimate project future cash flow due to the lack of accurate accounts payable and receivable data (refer to observation numbers 21 and 1).

**MGO Potential Impact / Risk:**

The lack of formalized policies and procedures related to cash flow projections could result in inaccurate or incomplete current and future cash flow projections. Additionally, the lack of accurate accounts payable and receivable data could result in cash shortfalls or mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation. With the implementation of the Sage300 AR system, AR processes will be easier to standardize between the field and Salem. In addition, tracking of AR and AP can happen within the OFRS (currently in development), that will provide automated status and exception reporting to appropriate parties. Work will have to continue between the field and Salem staff to outline the necessary policies and procedures for recording AR and AP. ODF Administration Branch will develop policies and procedures once processes and systems are implemented for operational use.

| Deliverable Identification                                      |                                                                      | Owner                               | Estimated Completion Date | Deliverable Status |             | Approver(s)                         | Deliverable Review         |        |     |     | Supporting Documentation                                |
|-----------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|-------------|-------------------------------------|----------------------------|--------|-----|-----|---------------------------------------------------------|
| v                                                               | Deliverable Name                                                     |                                     |                           | Status Indicator   | Status      |                                     | District Business Managers | LT     | ET  | BOF |                                                         |
| <b>IT SYSTEM CONSIDERATIONS</b>                                 |                                                                      |                                     |                           |                    |             |                                     |                            |        |     |     |                                                         |
|                                                                 | Deployment of new OFRS Reporting Tool                                | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD    | TBD |     |                                                         |
|                                                                 | Enhance OFRS to incorporate cash flow projections                    | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD    | TBD |     |                                                         |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                      |                                     |                           |                    |             |                                     |                            |        |     |     |                                                         |
| v                                                               | Instructions for Outstanding Assets & Liabilities Tracker (SOALT)    | Protection Finance Manager          | Done                      | ●                  | Complete    | Deputy Director for Administration  | Jun-21                     | n/a    | n/a |     | SOALT Tracker and Reminders (Email 6/23, 7/12, monthly) |
| v                                                               | Communicate procedural changes to impacted personnel and supervisors | Deputy Director for Administration  | Done                      | ●                  | Complete    | Public Affairs Manager              | TBD                        | TBD    | TBD |     | Monthly DART meetings                                   |
| <b>TRAINING NEEDS</b>                                           |                                                                      |                                     |                           |                    |             |                                     |                            |        |     |     |                                                         |
|                                                                 | Training module on the use of the OFRS Reporting Tool                | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD    | TBD |     |                                                         |
| v                                                               | Fire Finance Training (annually)                                     | Incident Finance / FEMA Manager     | 05/30/2023                | ●                  | Complete    | Protection Finance Manager          | May-23                     | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda            |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                      |                                     |                           |                    |             |                                     |                            |        |     |     |                                                         |
|                                                                 | OFRS Reporting Tool updates, upgrades, and maintenance               | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD    | TBD |     |                                                         |
|                                                                 | Review and update policy/procedures to meet changing needs           | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started | Deputy Director for Administration  | n/a                        | n/a    | n/a |     |                                                         |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated        | Financial Services Manager          | 06/30/2025                | ●                  | Not Started | Assistant Deputy Director for Admin | n/a                        | n/a    | n/a |     |                                                         |
|                                                                 | Position Descriptions updated w/duties                               | Financial Services Manager          | 06/30/2025                | ●                  | Not Started | Human Resources Analyst             | n/a                        | n/a    | n/a |     |                                                         |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                      |                                     |                           |                    |             |                                     |                            |        |     |     |                                                         |
|                                                                 | n/a                                                                  | n/a                                 | n/a                       | n/a                | n/a         | n/a                                 | n/a                        | n/a    | n/a | n/a | n/a                                                     |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #5 - Accounts Receivable Collections

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Low, per MGO 02/2024 update; High- The ODF Administrative Branch should establish formalized policies and procedures related to collections of accounts receivables including a clear definition of the roles and responsibilities.

**(MGO) Action Plan:**

Implement formal policies and procedures related to collections activities, including a definition of the roles and responsibilities and oversight by the ODF Administrative Branch.

**MGO Observation:**

The ODF Administrative Branch does not have clearly defined roles or responsibilities related to oversight of collection efforts, as the ODF Operations Branch and Field Protection Districts are responsible for collections. Furthermore, we noted that formally documented policies and procedures related to accounts receivable do not exist.

**MGO Potential Impact / Risk:**

Lack of centralized collection efforts could lead to inefficiencies and duplicative collection inquiries. Additionally, lack of formalized collection policies and procedures, including defining responsibility for overall accounts receivable balances, could result in an increase in the aging of past due balances.

**ODF Management Response:**

ODF agrees with this recommendation. Lack of formalized collection procedures certainly have contributed to the current cash flow situation of the agency. While many of the agency's receivables are not collectable through the state's normal collection processes (outstanding federal reimbursements), a set of standardized processes and clearly defined roles and responsibilities would allow the agency to better grasp its financial situation and engage with its partners to ensure payments are ultimately received. ODF will implement formal policies and outline oversight regarding collections, both through agency collections and Department of Revenue efforts to minimize the length of aging AR days as much as possible given the nature of the debt.

| Deliverable Identification                                 |                                                                                                                                                                      | Owner                                  | Estimated Completion Date | Deliverable Status |                      | Approver(s)                                  | Deliverable Review         |        |        |     | Supporting Documentation                                                                       |
|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|---------------------------|--------------------|----------------------|----------------------------------------------|----------------------------|--------|--------|-----|------------------------------------------------------------------------------------------------|
| ✓                                                          | Deliverable Name                                                                                                                                                     |                                        |                           | Status Indicator   | Status               |                                              | District Business Managers | LT     | ET     | BOF |                                                                                                |
| <b>MILESTONES</b>                                          |                                                                                                                                                                      |                                        |                           |                    |                      |                                              |                            |        |        |     |                                                                                                |
|                                                            | n/a                                                                                                                                                                  | n/a                                    | n/a                       | n/a                | n/a                  | n/a                                          | n/a                        | n/a    | n/a    | n/a | n/a                                                                                            |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                                      |                                        |                           |                    |                      |                                              |                            |        |        |     |                                                                                                |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                                      |                                        |                           |                    |                      |                                              |                            |        |        |     |                                                                                                |
| ✓                                                          | ODF Directive 0-2-3-240 Accounting for Revenue, Receivable Transactions Rescinded                                                                                    | Financial Services Manager             | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin          | Jun-23                     | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                                 |
| ✓                                                          | ODF Directive 0-2-3-204 Internal Controls Over Revenues and Receivables Rescinded                                                                                    | Financial Services Manager             | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin          | Jun-23                     | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                                 |
| ✓                                                          | ODF Policy - Accounts Receivable (AR) (MGO)                                                                                                                          | Financial Services Manager             | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin          | Jun-23                     | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions                                |
| ✓                                                          | Redefined workloads and oversight process (Examples: Quarterly Distribution to Counties for Timber Sales, Program Accountant's oversight of financial reports) (MGO) | Financial Services Manager             | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration           | n/a                        | n/a    | n/a    |     | Email: Chase providing background on new roles and responsibilities                            |
| ✓                                                          | Roles defined for ODF Administration and Operations for recording AR/Revenue (MGO)                                                                                   | Financial Services, Operating Programs | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin          | Jun-23                     | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions                                |
| ✓                                                          | Updated policy includes defined responsibilities for ODF Admin and Operations for collection of invoices, past due, exempt and non-exempt invoices (MGO)             | Financial Services Manager             | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin          | Jun-23                     | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions                                |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                                      |                                        |                           |                    |                      |                                              |                            |        |        |     |                                                                                                |
| ✓                                                          | AR Collections on Federal Cost Shares (USFS, BLM, BIA, etc.) Procedures (MGO)                                                                                        | Protection Finance Manager             | 12/30/2021                | ●                  | Complete             | Assistant Deputy Director for Administration | n/a                        | n/a    | n/a    |     | ODF Procedure - Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting |
| ✓                                                          | AR/AP aging meeting (reconciliation processes, agenda topics) Procedures (MGO)                                                                                       | Protection Finance Manager             | 12/30/2021                | ●                  | Complete             | Assistant Deputy Director for Administration | n/a                        | n/a    | n/a    |     | ODF Procedure - Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting |
|                                                            | Invoicing and Recording Accounts Receivable (MGO)                                                                                                                    | Financial Services Manager             | 06/30/2024                | ●                  | In Review / Underway | Assistant Deputy Director for Admin          | Oct-21                     | Dec-21 | n/a    |     | Sage procedures complete; review need for ODF branded procedures                               |
| ✓                                                          | AR Collections with other fire partners (WA, CA, state agency, etc.) Procedures (MGO)                                                                                | Financial Services Manager             | 06/30/2022                | ●                  | Complete             | Assistant Deputy Director for Admin          | Oct-21                     | Dec-21 | n/a    |     | ODF Policy - Accounting for Revenue and Receivable Transactions                                |
| ✓                                                          | AR Collections with all other entities Procedures (MGO)                                                                                                              | Financial Services Manager             | 06/30/2022                | ●                  | Complete             | Assistant Deputy Director for Admin          | Oct-21                     | Dec-21 | n/a    |     | ODF Policy - Accounting for Revenue and Receivable Transactions                                |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                                      |                                        |                           |                    |                      |                                              |                            |        |        |     |                                                                                                |
|                                                            | n/a                                                                                                                                                                  | n/a                                    | n/a                       | n/a                | n/a                  | n/a                                          | n/a                        | n/a    | n/a    | n/a | n/a                                                                                            |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                                      |                                        |                           |                    |                      |                                              |                            |        |        |     |                                                                                                |
|                                                            | n/a                                                                                                                                                                  | n/a                                    | n/a                       | n/a                | n/a                  | n/a                                          | n/a                        | n/a    | n/a    | n/a | n/a                                                                                            |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                                                                                                      |                                        |                           |                    |                      |                                              |                            |        |        |     |                                                                                                |
| ✓                                                          | Sage AR deployed as only system for invoicing, removing manual process (MGO)                                                                                         | Financial Services Manager             | 06/29/2021                | ●                  | Complete             | Assistant Deputy Director for Admin          | Jul-21                     | Jul-21 | n/a    |     | Sage 300 Training Videos, Job Aids, and User Guides                                            |
|                                                            | OFRS Interface updated for new application                                                                                                                           | Admin Modernization Program            | TBD                       | ●                  | Not Started          | Deputy Director for Administration           | TBD                        | TBD    | n/a    |     |                                                                                                |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #5 - Accounts Receivable Collections

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per The ODF Administrative Branch should establish formalized policies and procedures related to collections of accounts receivables including a clear definition of the roles and responsibilities.

02/2024 update;  
**High-**

**(MGO) Action Plan:**

Implement formal policies and procedures related to collections activities, including a definition of the roles and responsibilities and oversight by the ODF Administrative Branch.

**MGO Observation:**

The ODF Administrative Branch does not have clearly defined roles or responsibilities related to oversight of collection efforts, as the ODF Operations Branch and Field Protection Districts are responsible for collections. Furthermore, we noted that formally documented policies and procedures related to accounts receivable do not exist.

**MGO Potential Impact / Risk:**

Lack of centralized collection efforts could lead to inefficiencies and duplicative collection inquiries. Additionally, lack of formalized collection policies and procedures, including defining responsibility for overall accounts receivable balances, could result in an increase in the aging of past due balances.

**ODF Management Response:**

ODF agrees with this recommendation. Lack of formalized collection procedures certainly have contributed to the current cash flow situation of the agency. While many of the agency's receivables are not collectable through the state's normal collection processes (outstanding federal reimbursements), a set of standardized processes and clearly defined roles and responsibilities would allow the agency to better grasp its financial situation and engage with its partners to ensure payments are ultimately received. ODF will implement formal policies and outline oversight regarding collections, both through agency collections and Department of Revenue efforts to minimize the length of aging AR days as much as possible given the nature of the debt.

| Deliverable Identification                                      |                                                                                                                                                                     | Owner                              | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review         |     |     |     | Supporting Documentation       |
|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|----------------------------|-----|-----|-----|--------------------------------|
| √                                                               | Deliverable Name                                                                                                                                                    |                                    |                           | Status Indicator   | Status               |                                     | District Business Managers | LT  | ET  | BOF |                                |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                                                                                                                     |                                    |                           |                    |                      |                                     |                            |     |     |     |                                |
| √                                                               | Communications with those currently involved with collections. Initially, for information gathering and later for communicating changes to policies and procedures. | Deputy Director for Administration | 06/30/2022                | ●                  | Complete             | Public Affairs Manager              | TBD                        | TBD | TBD |     | DART meetings                  |
| <b>TRAINING NEEDS</b>                                           |                                                                                                                                                                     |                                    |                           |                    |                      |                                     |                            |     |     |     |                                |
| √                                                               | Policy and procedures as part of Sage training and updates                                                                                                          | Financial Services Manager         | 06/30/2022                | ●                  | Complete             | Assistant Deputy Director for Admin | TBD                        | TBD | n/a |     | Sage Training on ODF Help Desk |
|                                                                 | Collection policies and procedures for those responsible for collections                                                                                            | Financial Services Manager         | 06/30/2024                | ●                  | In Review / Underway | Assistant Deputy Director for Admin | TBD                        | TBD | n/a |     |                                |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                                                                                                     |                                    |                           |                    |                      |                                     |                            |     |     |     |                                |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated                                                                                                       | Financial Services Manager         | 06/30/2025                | ●                  | Not Started          | Assistant Deputy Director for Admin | n/a                        | n/a | n/a |     |                                |
|                                                                 | Position Descriptions updated w/duties                                                                                                                              | Financial Services Manager         | 06/30/2025                | ●                  | Not Started          | Human Resources Analyst             | n/a                        | n/a | n/a |     |                                |
|                                                                 | Accounts Receivable and Collection Procedures reviewed (annually)                                                                                                   | Financial Services Manager         | 06/30/2025                | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | TBD | n/a |     |                                |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                                                                                                     |                                    |                           |                    |                      |                                     |                            |     |     |     |                                |
|                                                                 | n/a                                                                                                                                                                 | n/a                                | n/a                       | n/a                | n/a                  | n/a                                 | n/a                        | n/a | n/a | n/a | n/a                            |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #6 - Policy & Procedure Storage

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as **Implemented**, with the risk rating reduced to **Medium**. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Medium**, per The ODF Administrative Branch should maintain, review, approve, and upload all finance/ accounting policies, procedures, desktop manuals and flowcharts in a centralized location accessible by all Field Protection Districts. 02/2024 update; **High**.

**(MGO) Action Plan:**

1. All policies, procedures, desktop manuals and flowcharts should be stored in a centralized location accessible by all personnel, including the ability to download the documents for offline access.
2. The centralized location should be maintained by the ODF Administrative Branch.

**MGO Observation:**

Finance/ accounting policies, procedures, desktop manuals and flowcharts are not stored within a centralized location and/ or are not easily located. Additionally, we noted that various versions of policies, procedures, desktop manuals and flowcharts were outdated, duplicative of existing documents, or had unrestricted editing access.

**MGO Potential Impact / Risk:**

Potential inaccurate, incomplete, duplicative, or missing finance and accounting policies, procedures, desktop manuals and flowcharts could lead to inefficient or incorrect processes performed by staff resulting in inefficiencies and/ or errors in finance reporting.

**ODF Management Response:**

ODF agrees with this recommendation. Policies, procedures and process documentation is a key tenet of establishing authority, responsibility and accountability among agency staff. ODF's Administrative Branch has been implementing a thorough review process for existing agency policies and has rescinded outdated policies and prioritized others for review. This work will continue until all policies have been updated. Part of this effort was to establish and maintain a centralized repository for these policies, available to all agency employees, as outlined in the sub-recommendations. Existing IT systems may provide an interim solution; however, investment in a more sophisticated storage solution to provide ease in downloads and offline viewing, or further investment in an application could provide built-in processes for ongoing policy maintenance and document management. Specific to finance policies, procedures, and desk manuals, the Administrative Branch will inventory current artifacts and identify gaps within existing processes, systems, and workflows. ODF agrees with centralized management and maintenance of all policies, procedures, desktop manuals, and flowcharts across the entire agency. Implementation will require dedicated project capacity and prioritization.

| Deliverable Identification                                 |                                                                                                                                                                                                                                                                                  | Owner                                  | Estimated Completion Date | Deliverable Status |                      | Approver(s)                        | Deliverable Review         |     |        |     | Supporting Documentation                                                                                                                                                           |
|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|---------------------------|--------------------|----------------------|------------------------------------|----------------------------|-----|--------|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| v                                                          | Deliverable Name                                                                                                                                                                                                                                                                 |                                        |                           | Status Indicator   | Status               |                                    | District Business Managers | LT  | ET     | BOF |                                                                                                                                                                                    |
| <b>MILESTONES</b>                                          |                                                                                                                                                                                                                                                                                  |                                        |                           |                    |                      |                                    |                            |     |        |     |                                                                                                                                                                                    |
| v                                                          | This recommendation's implementation plan is considerate of the Legislative Assembly's development of a 2023-25 Legislatively Adopted Budget by 07/30/2023, that is inclusive of ODF Policy Option Packages developed through the 23-25 biennial budget development cycle. (MGO) | State Forester                         | 07/30/2023                | ●                  | Complete             | Oregon Legislative Assembly        | TBD                        | TBD | TBD    |     | 2023-25 Agency Request Budget Policy Option Package 103, 2023-25 Governor's Recommended Budget, Key Highlights from 2023 Legislative Session HB 5020, 2023 Oregon Laws Chapter 453 |
| v                                                          | Assessment and review of alternative technical solutions for electronic storage of ODF policy and procedures. (MGO)                                                                                                                                                              | Senior Strategy Manager                | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration | TBD                        | TBD | Feb-23 |     | AMP Issue Paper - Directives 20230210                                                                                                                                              |
| v                                                          | Assessment and review of all ODF directives and policies with management, identifying currency with intention to rescind all outdated directives. (MGO)                                                                                                                          | Senior Strategy Manager                | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration | TBD                        | TBD | Feb-23 |     | AMP Issue Paper Directives 20230210; AMP Directives Update Memo 20230417                                                                                                           |
| v                                                          | Outdated policy directives reviewed by the Executive Team and formally rescinded by the State Forester. All applicable directives and policies posted on ODFnet and accessible to employees with policy matrix for tracking currency. (MGO)                                      | Senior Strategy Manager                | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration | TBD                        | TBD | Feb-23 |     | AMP Directives Update Memo 20230629, Email Rescinding Directives, Internal Website, Policy Status Matrix and Metrics                                                               |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                                                                                                                                                  |                                        |                           |                    |                      |                                    |                            |     |        |     |                                                                                                                                                                                    |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                                                                                                                                                  |                                        |                           |                    |                      |                                    |                            |     |        |     |                                                                                                                                                                                    |
|                                                            | ODF Policy Management Policy updated to incorporate partial recommendation                                                                                                                                                                                                       | MGO OPA LD / Sr. Strategy Manager      | 06/30/2024                | ●                  | In Review / Underway | State Forester                     | TBD                        | TBD | TBD    |     |                                                                                                                                                                                    |
|                                                            | ODF Policy Management Policy updated to incorporate pending I.T. solution                                                                                                                                                                                                        | Records Manager / Sr. Strategy Manager | 06/30/2022                | ●                  | Not Started          | State Forester                     | TBD                        | TBD | TBD    |     |                                                                                                                                                                                    |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                                                                                                                                                  |                                        |                           |                    |                      |                                    |                            |     |        |     |                                                                                                                                                                                    |
|                                                            | Public Records Maintenance Procedures (new- link to current policy, archive guidelines)                                                                                                                                                                                          | Records Manager / Sr. Strategy Manager | 06/30/2022                | ●                  | Not Started          | Deputy Director for Administration | TBD                        | TBD | TBD    |     |                                                                                                                                                                                    |
|                                                            | Model File Naming Convention defined (TBD - asset classification, retention, title, tag)                                                                                                                                                                                         | Records Manager / Sr. Strategy Manager | 06/30/2022                | ●                  | Not Started          | Deputy Director for Administration | TBD                        | TBD | TBD    |     |                                                                                                                                                                                    |
|                                                            | Policy Numbering Convention defined (TBD - program, subject, procedure, guidance)                                                                                                                                                                                                | Records Manager / Sr. Strategy Manager | 06/30/2022                | ●                  | Not Started          | Deputy Director for Administration | TBD                        | TBD | TBD    |     |                                                                                                                                                                                    |
| v                                                          | Procedures for electronic management of each incident finance document type - what, when and how to capture, create, save and share documents (w/implementation of system) (MGO)                                                                                                 | Protection Finance Manager             | 06/30/2022                | ●                  | Complete             | Financial Services Manager         | TBD                        | TBD | TBD    |     | ElectronicRecords - ODF Protection Finance Hub, Google Drive, Incident Finance, Folder Structure Naming Convention, and Uploading Instructions                                     |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                                                                                                                                                  |                                        |                           |                    |                      |                                    |                            |     |        |     |                                                                                                                                                                                    |
|                                                            | TBD                                                                                                                                                                                                                                                                              | TBD                                    | TBD                       | TBD                | TBD                  | TBD                                | TBD                        | TBD | TBD    |     |                                                                                                                                                                                    |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                                                                                                                                                  |                                        |                           |                    |                      |                                    |                            |     |        |     |                                                                                                                                                                                    |
|                                                            | TBD                                                                                                                                                                                                                                                                              | TBD                                    | TBD                       | TBD                | TBD                  | TBD                                | TBD                        | TBD | TBD    |     |                                                                                                                                                                                    |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #6 - Policy & Procedure Storage

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Medium. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Medium,** per The ODF Administrative Branch should maintain, review, approve, and upload all finance/ accounting policies, MGO procedures, desktop manuals and flowcharts in a centralized location accessible by all Field Protection Districts. 02/2024 update; **High.**

**(MGO) Action Plan:**

1. All policies, procedures, desktop manuals and flowcharts should be stored in a centralized location accessible by all personnel, including the ability to download the documents for offline access.
2. The centralized location should be maintained by the ODF Administrative Branch.

**MGO Observation:**

Finance/ accounting policies, procedures, desktop manuals and flowcharts are not stored within in a centralized location and/ or are not easily located. Additionally, we noted that various versions of policies, procedures, desktop manuals and flowcharts were outdated, duplicative of existing documents, or had unrestricted editing access.

**MGO Potential Impact / Risk:**

Potential inaccurate, incomplete, duplicative, or missing finance and accounting policies, procedures, desktop manuals and flowcharts could lead to inefficient or incorrect processes performed by staff resulting in inefficiencies and/ or errors in finance reporting.

**ODF Management Response:**

ODF agrees with this recommendation. Policies, procedures and process documentation is a key tenet of establishing authority, responsibility and accountability among agency staff. ODF's Administrative Branch has been implementing a thorough review process for existing agency policies and has rescinded outdated policies and prioritized others for review. This work will continue until all policies have been updated. Part of this effort was to establish and maintain a centralized repository for these policies, available to all agency employees, as outlined in the sub-recommendations. Existing IT systems may provide an interim solution; however, investment in a more sophisticated storage solution to provide ease in downloads and offline viewing, or further investment in an application could provide built-in processes for ongoing policy maintenance and document management. Specific to finance policies, procedures, and desk manuals, the Administrative Branch will inventory current artifacts and identify gaps within existing processes, systems, and workflows. ODF agrees with centralized management and maintenance of all policies, procedures, desktop manuals, and flowcharts across the entire agency. Implementation will require dedicated project capacity and prioritization.

| Deliverable Identification                   |                                                                                                                                                                          | Owner                                  | Estimated Completion Date | Deliverable Status |             | Approver(s)                         | Deliverable Review         |     |     |     | Supporting Documentation                                                 |
|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|---------------------------|--------------------|-------------|-------------------------------------|----------------------------|-----|-----|-----|--------------------------------------------------------------------------|
| v                                            | Deliverable Name                                                                                                                                                         |                                        |                           | Status Indicator   | Status      |                                     | District Business Managers | LT  | ET  | BOF |                                                                          |
| <b>IT SYSTEM CONSIDERATIONS</b>              |                                                                                                                                                                          |                                        |                           |                    |             |                                     |                            |     |     |     |                                                                          |
| v                                            | Content inventory / verification on existing ODFnet policy website (MGO)                                                                                                 | MGO OPA LD / Sr. Strategy Manager      | 06/30/2023                | ●                  | Complete    | Deputy Director for Administration  | TBD                        | TBD | TBD |     | AMP Issue Paper Directives 20230210; AMP Directives Update Memo 20230417 |
| v                                            | Link ODFnet policy website to additional policy / procedure locations (MGO)                                                                                              | Records Manager / Sr. Strategy Manager | 06/30/2023                | ●                  | Complete    | Deputy Director for Administration  | TBD                        | TBD | TBD |     | ODF Hub Internal Website                                                 |
|                                              | Technical requirements for policy storage / management solution defined                                                                                                  | Admin Modernization Program            | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                          |
|                                              | Technical requirements for document management system defined                                                                                                            | Admin Modernization Program            | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                          |
|                                              | Cost analysis for internal / external application development needs                                                                                                      | Admin Modernization Program            | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                          |
|                                              | Project(s) formulated for prioritizing within internal application development capacity or for upcoming budgetary request                                                | Admin Modernization Program            | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                          |
|                                              | Review potential application(s) for ODF compatability and standards, including storage, security, licensing, and ability to expand scope to other agency business lines. | Chief Information Officer              | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                          |
|                                              | Application development and testing for policy storage / management solution                                                                                             | Admin Modernization Program            | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                          |
|                                              | Application development and testing for document management system                                                                                                       | Admin Modernization Program            | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                          |
|                                              | Content transferred to replacement policy storage / management system                                                                                                    | Records Manager / Sr. Strategy Manager | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                          |
|                                              | Application deployment(s)                                                                                                                                                | Admin Modernization Program            | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                          |
|                                              | Removal of any alternate / adhoc processes or systems being utilized                                                                                                     | Chief Information Officer              | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                          |
| <b>COMMUNICATION PLANNING</b>                |                                                                                                                                                                          |                                        |                           |                    |             |                                     |                            |     |     |     |                                                                          |
|                                              | Communicate procedural changes to impacted personnel and supervisors                                                                                                     | Deputy Director for Administration     | TBD                       | ●                  | Not Started | Public Affairs Manager              | TBD                        | TBD | TBD |     |                                                                          |
|                                              | Coordinate agency input and review into technology solution development                                                                                                  | Deputy Director for Administration     | TBD                       | ●                  | Not Started | Public Affairs Manager              | TBD                        | TBD | TBD |     |                                                                          |
| <b>TRAINING NEEDS</b>                        |                                                                                                                                                                          |                                        |                           |                    |             |                                     |                            |     |     |     |                                                                          |
|                                              | TBD                                                                                                                                                                      | TBD                                    | TBD                       | TBD                | TBD         | TBD                                 | TBD                        | TBD | TBD |     |                                                                          |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b> |                                                                                                                                                                          |                                        |                           |                    |             |                                     |                            |     |     |     |                                                                          |
|                                              | Administration Fiscal Year Operating Plan core duties updated                                                                                                            | Records Manager / Sr. Strategy Manager | 06/30/2025                | ●                  | Not Started | Assistant Deputy Director for Admin | n/a                        | n/a | n/a |     |                                                                          |
|                                              | Position Descriptions updated w/duties                                                                                                                                   | Records Manager / Sr. Strategy Manager | 06/30/2025                | ●                  | Not Started | Human Resources Analyst             | n/a                        | n/a | n/a |     |                                                                          |
|                                              | License renewal and software application updates                                                                                                                         | Chief Information Officer              | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                          |
|                                              | Policy and procedures reviewed and updated                                                                                                                               | Records Manager / Sr. Strategy Manager | TBD                       | ●                  | Not Started | State Forester                      | TBD                        | TBD | TBD |     |                                                                          |



## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #6 - Policy & Procedure Storage

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Medium. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Medium, per The ODF Administrative Branch should maintain, review, approve, and upload all finance/ accounting policies, MGO procedures, desktop manuals and flowcharts in a centralized location accessible by all Field Protection Districts. 02/2024 update; ~~High~~.

**(MGO) Action Plan:**

1. All policies, procedures, desktop manuals and flowcharts should be stored in a centralized location accessible by all personnel, including the ability to download the documents for offline access.
2. The centralized location should be maintained by the ODF Administrative Branch.

**MGO Observation:**

Finance/ accounting policies, procedures, desktop manuals and flowcharts are not stored within a centralized location and/ or are not easily located. Additionally, we noted that various versions of policies, procedures, desktop manuals and flowcharts were outdated, duplicative of existing documents, or had unrestricted editing access.

**MGO Potential Impact / Risk:**

Potential inaccurate, incomplete, duplicative, or missing finance and accounting policies, procedures, desktop manuals and flowcharts could lead to inefficient or incorrect processes performed by staff resulting in inefficiencies and/ or errors in finance reporting.

**ODF Management Response:**

ODF agrees with this recommendation. Policies, procedures and process documentation is a key tenet of establishing authority, responsibility and accountability among agency staff. ODF's Administrative Branch has been implementing a thorough review process for existing agency policies and has rescinded outdated policies and prioritized others for review. This work will continue until all policies have been updated. Part of this effort was to establish and maintain a centralized repository for these policies, available to all agency employees, as outlined in the sub-recommendations. Existing IT systems may provide an interim solution; however, investment in a more sophisticated storage solution to provide ease in downloads and offline viewing, or further investment in an application could provide built-in processes for ongoing policy maintenance and document management. Specific to finance policies, procedures, and desk manuals, the Administrative Branch will inventory current artifacts and identify gaps within existing processes, systems, and workflows. ODF agrees with centralized management and maintenance of all policies, procedures, desktop manuals, and flowcharts across the entire agency. Implementation will require dedicated project capacity and prioritization.

| Deliverable Identification                                      |                                                                               | Owner                               | Estimated Completion Date | Deliverable Status |                 | Approver(s)                         | Deliverable Review         |     |     |     | Supporting Documentation                                              |
|-----------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|-----------------|-------------------------------------|----------------------------|-----|-----|-----|-----------------------------------------------------------------------|
| ✓                                                               | Deliverable Name                                                              |                                     |                           | Status Indicator   | Status          |                                     | District Business Managers | LT  | ET  | BOF |                                                                       |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                               |                                     |                           |                    |                 |                                     |                            |     |     |     |                                                                       |
| ✓                                                               | Perm Records Technician position drafted for 2023-25 budget development (MGO) | Assistant Deputy Director for Admin | 05/01/2022                | ●                  | Complete        | Deputy Director for Administration  | TBD                        | TBD | TBD |     | 2023-25 Agency Request Budget                                         |
|                                                                 | Document Management System(s) drafted for 2025-27 budget development (MGO)    | Assistant Deputy Director for Admin | 05/01/2024                | ●                  | Being Initiated | Deputy Director for Administration  | TBD                        | TBD | TBD |     | *Note: 23-25 POP focused on FTE first, then a system for 25-27 budget |
| ✓                                                               | Strategic Initiatives for 2023-25 budget development                          | State Forester                      | 10/30/2021                | ●                  | Complete        | Board of Forestry                   | TBD                        | TBD | TBD |     | ODF 2021 Agency Strategic Initiatives                                 |
| ✓                                                               | Guiding Principles and Direction for 2023-25 budget development (MGO)         | State Forester                      | 01/30/2022                | ●                  | Complete        | Board of Forestry                   | TBD                        | TBD | TBD |     | Guiding Principles Budget Development                                 |
| ✓                                                               | Input on Budget Concepts for 2023-25 budget development (MGO)                 | State Forester                      | 04/30/2022                | ●                  | Complete        | Board of Forestry                   | TBD                        | TBD | TBD |     | April 27, 2022 Board of Forestry                                      |
| ✓                                                               | Policy Option Packages for 2023-25 budget development (MGO)                   | State Forester                      | 06/30/2022                | ●                  | Complete        | Board of Forestry                   | TBD                        | TBD | TBD |     | 2023-25 Agency Request Budget                                         |
| ✓                                                               | 2023-25 Agency Request Budget: Package 103 Document Management System         | State Forester                      | 07/30/2022                | ●                  | Complete        | Board of Forestry                   | TBD                        | TBD | TBD |     | 2023-25 Agency Request Budget                                         |
| ✓                                                               | 2023-25 Governor's Recommended Budget                                         | Governor                            | 02/28/2023                | ●                  | Complete        | Legislative Assembly                | TBD                        | TBD | TBD |     | Not included in 2023-25 Governor's Recommended Budget                 |
| ✓                                                               | 2023-25 Legislative Adopted Budget                                            | Legislative Assembly                | 07/30/2023                | ●                  | Complete        | Legislative Assembly                | TBD                        | TBD | TBD |     | Not included in 2023-25 Legislative Adopted Budget                    |
|                                                                 | Document Management System Acquisition (MGO)                                  | Protection Finance Manager          | TBD                       | ●                  | Not Started     | Assistant Deputy Director for Admin | TBD                        | TBD | TBD |     |                                                                       |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #7 - Cost Estimates

**ET Sponsor:** Fire Protection Chief

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low, per MGO 02/2024 update;** The ODF Executive Team (with the ODF Operations and Administrative Branch) should limit cost estimate generators to e-ISuite and FIRES. The ODF Operations and Administrative Branches should define policies and procedures related to the use of the two systems and provide onboarding and on-going training to ensure all personnel understand how to properly and efficiently use the systems.

**(MGO) Action Plan:**

1. Clearly define policies and procedures around the systems used to track and report cost share estimates.
2. Consolidate systems when possible to avoid duplicate information being entered and residing in multiple places.
3. Provide training to the Field Protection District personnel.

**MGO Observation:**

Multiple systems are utilized for the generation of cost estimates for incidents including: e-ISuite, FIRES, and EFCC spreadsheets. Additionally, current documented policies and procedures do not specifically define the criteria assessed to determine which cost estimate systems are to be utilized by incident.

**MGO Potential Impact / Risk:**

The use of multiple systems for cost estimates could result in duplication of efforts, inconsistencies, or inaccurate/ incomplete data.

**ODF Management Response:**

ODF agrees with this recommendation. Multiple options do exist in generating cost estimates including E-ISuite, FIRES, and EFCC spreadsheets. These three solutions are currently utilized based on cost estimate thresholds, internet availability, timing of system availability on incident, and whether an IMT Finance Section Chief is deployed with a team or not. Interagency IMTs mainly utilize E-ISuite. ODF will ensure our policy and procedures accurately defines our business practices related to designated systems for tracking and reporting cost share estimates. Further exploration is needed to determine feasibility of consolidating the cost share estimating solutions with an IT solution. Training has been regularly provided on cost estimation methods and IT systems utilized. In the future, this training will become part of the required financial curriculum for field finance positions.

| Deliverable Identification                                 |                                                                                                                                                                  | Owner                                           | Estimated Completion Date | Deliverable Status |             | Approver(s)                                     | Deliverable Review         |        |        |     | Supporting Documentation                                                    |
|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|---------------------------|--------------------|-------------|-------------------------------------------------|----------------------------|--------|--------|-----|-----------------------------------------------------------------------------|
| ✓                                                          | Deliverable Name                                                                                                                                                 |                                                 |                           | Status Indicator   | Status      |                                                 | District Business Managers | LT     | ET     | BOF |                                                                             |
| <b>MILESTONES</b>                                          |                                                                                                                                                                  |                                                 |                           |                    |             |                                                 |                            |        |        |     |                                                                             |
| n/a                                                        | n/a                                                                                                                                                              | n/a                                             | n/a                       | n/a                | n/a         | n/a                                             | n/a                        | n/a    | n/a    |     | Outstanding Assets & Liabilities Tracker                                    |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                                  |                                                 |                           |                    |             |                                                 |                            |        |        |     |                                                                             |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                                  |                                                 |                           |                    |             |                                                 |                            |        |        |     |                                                                             |
|                                                            | ODF Directive 1-2-7-001 Guidelines for Eligibility of Firefighting Costs for the Oregon Forest Land Protection Fund 07/01/2020 (revise from directive to policy) | Oregon Forestland Protection Fund Administrator | TBD                       | ●                  | Not Started | Deputy Director for Administration              | Jul-22                     | Jul-22 | Jun-22 |     |                                                                             |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                                  |                                                 |                           |                    |             |                                                 |                            |        |        |     |                                                                             |
| ✓                                                          | ODF Cost Estimate Generation (new)                                                                                                                               | Protection Finance Manager                      | 06/30/2023                | ●                  | Complete    | Deputy Director for Administration              | May-23                     | n/a    | n/a    |     | Incident Cost Estimate Guide on Protection Finance Hub                      |
| ✓                                                          | Cost Share Tracker Updating Procedure for Protection Finance Manager (MGO)                                                                                       | Protection Finance Manager                      | 06/30/2021                | ●                  | Complete    | Fire Protection Deputy Chief                    | n/a                        | n/a    | n/a    |     | ODF Procedure - Cost Share Tracker                                          |
| ✓                                                          | Co-op Tracker Updating Procedure (MGO)                                                                                                                           | n/a                                             | n/a                       | n/a                | n/a         | Fire Protection Deputy Chief                    | Jan-22                     | n/a    | n/a    |     | n/a - combined with Outstanding Assets & Liabilities Tracker                |
| ✓                                                          | Outstanding Assets & Liabilities Tracker Updating Procedure (MGO)                                                                                                | Protection Finance Manager                      | 06/30/2022                | ●                  | Complete    | Fire Protection Deputy Chief                    | Jan-22                     | n/a    | n/a    |     | Procedure/instructions for updating is first tab on tracker.                |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                                  |                                                 |                           |                    |             |                                                 |                            |        |        |     |                                                                             |
| ✓                                                          | Chapter 80 - Cost Share Field Procedures - updated w/ current template, terms, guidance, expectations for interdepartmental communications, timing, roles (MGO)  | Protection Finance Manager                      | 06/30/2021                | ●                  | Complete    | Fire Protection Deputy Chief                    | Jun-21                     | Jun-21 | Jun-21 |     | ODF Green Book                                                              |
| ✓                                                          | Chapter 70 - Claims and Incident Cost Recovery Collection (review/update) (MGO)                                                                                  | Incident Finance / FEMA Manager                 | 09/30/2021                | ●                  | Complete    | Protection Finance Manager                      | May-23                     | n/a    | n/a    |     | Incident Business Finance Guidelines (Green Book)                           |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                                  |                                                 |                           |                    |             |                                                 |                            |        |        |     |                                                                             |
| ✓                                                          | Tracking Fire Season Emergency Cost Estimates - Change in Roles and Responsibilities                                                                             | Protection Finance Manager                      | 04/08/2021                | ●                  | Complete    | Oregon Forestland Protection Fund Administrator | n/a                        | n/a    | n/a    |     | Change in Tracking Fire Season Emergency Cost Estimates, 04/08/2021 (email) |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                                                                                                  |                                                 |                           |                    |             |                                                 |                            |        |        |     |                                                                             |
|                                                            | Evaluation of Field and Salem system use, limitations/capabilities, improvements                                                                                 | Admin Modernization Program                     | TBD                       | ●                  | Not Started | Deputy Director for Administration              | TBD                        | TBD    | TBD    |     |                                                                             |
|                                                            | Technical requirements for cost estimate consolidation defined                                                                                                   | Admin Modernization Program                     | TBD                       | ●                  | Not Started | Deputy Director for Administration              | TBD                        | TBD    | TBD    |     |                                                                             |
|                                                            | Evaluation of process changes if any cost estimate tool removed (MGO)                                                                                            | Protection Finance Manager                      | TBD                       | ●                  | Not Started | Oregon Forestland Protection Fund Administrator | TBD                        | TBD    | TBD    |     |                                                                             |
|                                                            | Project formulated for prioritizing within internal application development capacity                                                                             | Admin Modernization Program                     | TBD                       | ●                  | Not Started | Deputy Director for Administration              | TBD                        | TBD    | TBD    |     |                                                                             |
|                                                            | Application development and testing for cost estimate consolidation, if feasible (MGO)                                                                           | Admin Modernization Program                     | TBD                       | ●                  | Not Started | Deputy Director for Administration              | TBD                        | TBD    | TBD    |     |                                                                             |
|                                                            | Cost estimate consolidation application deployment, if feasible (MGO)                                                                                            | Admin Modernization Program                     | TBD                       | ●                  | Not Started | Deputy Director for Administration              | TBD                        | TBD    | TBD    |     |                                                                             |
|                                                            | Removal / consolidation of cost estimating tools, if feasible (MGO)                                                                                              | Protection Finance Manager                      | TBD                       | ●                  | Not Started | Deputy Director for Administration              | TBD                        | TBD    | TBD    |     |                                                                             |
|                                                            | Procedures for cost estimates revised to incorporate new application                                                                                             | Protection Finance Manager                      | TBD                       | ●                  | Not Started | Deputy Director for Administration              | TBD                        | TBD    | TBD    |     |                                                                             |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #7 - Cost Estimates

**ET Sponsor:** Fire Protection Chief

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 02/2024 update; **High-** The ODF Executive Team (with the ODF Operations and Administrative Branch) should limit cost estimate generators to e-ISuite and FIRES. The ODF Operations and Administrative Branches should define policies and procedures related to the use of the two systems and provide onboarding and on-going training to ensure all personnel understand how to properly and efficiently use the systems.

**(MGO) Action Plan:**

1. Clearly define policies and procedures around the systems used to track and report cost share estimates.
2. Consolidate systems when possible to avoid duplicate information being entered and residing in multiple places.
3. Provide training to the Field Protection District personnel.

**MGO Observation:**

Multiple systems are utilized for the generation of cost estimates for incidents including: e-ISuite, FIRES, and EFCC spreadsheets. Additionally, current documented policies and procedures do not specifically define the criteria assessed to determine which cost estimate systems are to be utilized by incident.

**MGO Potential Impact / Risk:**

The use of multiple systems for cost estimates could result in duplication of efforts, inconsistencies, or inaccurate/ incomplete data.

**ODF Management Response:**

ODF agrees with this recommendation. Multiple options do exist in generating cost estimates including E-ISuite, FIRES, and EFCC spreadsheets. These three solutions are currently utilized based on cost estimate thresholds, internet availability, timing of system availability on incident, and whether an IMT Finance Section Chief is deployed with a team or not. Interagency IMTs mainly utilize E-ISuite. ODF will ensure our policy and procedures accurately defines our business practices related to designated systems for tracking and reporting cost share estimates. Further exploration is needed to determine feasibility of consolidating the cost share estimating solutions with an IT solution. Training has been regularly provided on cost estimation methods and IT systems utilized. In the future, this training will become part of the required financial curriculum for field finance positions.

| Deliverable Identification                                      |                                                                                                               | Owner                           | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review         |        |     |     | Supporting Documentation                                                             |
|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|----------------------------|--------|-----|-----|--------------------------------------------------------------------------------------|
| ✓                                                               | Deliverable Name                                                                                              |                                 |                           | Status Indicator   | Status               |                                     | District Business Managers | LT     | ET  | BOF |                                                                                      |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                                                               |                                 |                           |                    |                      |                                     |                            |        |     |     |                                                                                      |
| ✓                                                               | Announcement of annual Incident Finance Training for 2021                                                     | Incident Finance / FEMA Manager | 04/26/2021                | ●                  | Complete             | Protection Finance Manager          | n/a                        | May-21 | n/a |     | Email                                                                                |
| ✓                                                               | Communicate procedural changes to impacted personnel and supervisors                                          | Fire Protection Chief           | 06/30/2022                | ●                  | Complete             | Public Affairs Manager              | TBD                        | TBD    | TBD |     |                                                                                      |
| ✓                                                               | Request real-time input from personnel navigating the new procedure to allow for quick adjustments if needed. | Fire Protection Chief           | 06/30/2021                | ●                  | Complete             | Public Affairs Manager              | TBD                        | TBD    | TBD |     | Email - Green Book Updates 2021                                                      |
| <b>TRAINING NEEDS</b>                                           |                                                                                                               |                                 |                           |                    |                      |                                     |                            |        |     |     |                                                                                      |
| ✓                                                               | Fire Finance Training (annual) - Cost Estimates module (MGO)                                                  | Incident Finance / FEMA Manager | 05/17/2021                | ●                  | Complete             | Protection Finance Manager          | May-21                     | May-21 | n/a |     | Incident Finance: Cost Estimates                                                     |
| ✓                                                               | Fire Finance Training (annually)                                                                              | Incident Finance / FEMA Manager | 05/30/2023                | ●                  | Complete             | Protection Finance Manager          | May-23                     | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda                                         |
| ✓                                                               | Dispatch and IMT trainings - update on new processes (annually)                                               | Incident Finance / FEMA Manager | 05/30/2023                | ●                  | Complete             | Protection Finance Manager          | May-23                     | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda, 2023 Incident Management Team Training |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                                               |                                 |                           |                    |                      |                                     |                            |        |     |     |                                                                                      |
|                                                                 | Cost share templates, procedures, and training updated (annually)                                             | Incident Finance / FEMA Manager | 06/30/2024                | ●                  | In Review / Underway | Protection Finance Manager          | TBD                        | TBD    | TBD |     |                                                                                      |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated                                                 | Financial Services Manager      | 06/30/2025                | ●                  | Not Started          | Assistant Deputy Director for Admin | n/a                        | n/a    | n/a |     |                                                                                      |
|                                                                 | Position Descriptions updated w/duties                                                                        | Financial Services Manager      | 06/30/2025                | ●                  | Not Started          | Human Resources Analyst             | n/a                        | n/a    | n/a |     |                                                                                      |
|                                                                 | Annual license renewal and maintenance for IT application, if applicable                                      | IT Operations                   | TBD                       | ●                  | Not Started          | Chief Information Officer           | n/a                        | n/a    | n/a |     |                                                                                      |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                                               |                                 |                           |                    |                      |                                     |                            |        |     |     |                                                                                      |
|                                                                 | Cost analysis for investment in internal / external application development needs                             | Admin Modernization Program     | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                        | TBD    | TBD |     |                                                                                      |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #8 - BRIO Real-time

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as In Progress, with the risk rating reduced to Medium. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Medium,** per Field Protection Districts should be provided with real time access (read only) to key financial data /metrics, including the ability to run a specified set of BRIO reports. Additionally, the ODF Administrative Branch should provide BRIO training to the Field Protection Districts on an on-going basis including how to run reports and which reports should be utilized for update; **High,** which purposes.

**(MGO) Action Plan:**

The ODF Administrative Branch should:  
 1. Provide the Field Protection Districts with read-only and limited access to BRIO  
 2. Develop an initial and on-going training related to BRIO to the Field Protection Districts including how to run the reports needed, which reports should be utilized for what purposes, and identification of any needs not currently met by the BRIO reports.

**MGO Observation:**

Field Protection Districts manually manipulate the standardized reports received, for various finance and accounting related purposes as needed. For additional reports requested by the Field Protection Districts outside of the standardized set of reports provided, the ODF Administrative Branch are producing on an ad-hoc basis. Additionally, Field Protection Districts do not have access to timely financial data or real-time access to Brio.

**MGO Potential Impact / Risk:**

Lack of real-time access to Brio reports by the Field Protection Districts impacts their ability to make timely discovery and correction of errors and timely and appropriate financial decisions, which could result in mismanagement of funds.

NOTE: If a new system is developed for real-time financial data/ metrics, BRIO access may not need to be provided to the Field Protection Districts.

**ODF Management Response:**

ODF agrees with this recommendation. Providing contextual and time-relevant access to information to support business decisions has been a central theme within the modernization work being conducted within the agency's Administrative Branch. (See Note in MAP section). The implementation of Online Financial Reporting System (OFRS) will facilitate the dissemination of information the protection districts and the rest of the agency need to perform their work. While the initial OFRS implementation will provide the backbone infrastructure necessary to provide this functionality, a comprehensive assessment of reporting needs will have to be conducted across the agency to ensure needs are met. This reporting system will undoubtedly require the standardization of work across ODF districts to minimize the complexity of delivering and maintaining these services. The training and correct use of these reports will be paramount to their successful usage and that training will be incorporated into their development as well as in new employee orientation.

| Deliverable Identification                                 |                                                                                                                                                                                                           | Owner                              | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review         |     |     |     | Supporting Documentation                                        |
|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|----------------------------|-----|-----|-----|-----------------------------------------------------------------|
| ✓                                                          | Deliverable Name                                                                                                                                                                                          |                                    |                           | Status Indicator   | Status               |                                     | District Business Managers | LT  | ET  | BOF |                                                                 |
| <b>MILESTONES</b>                                          |                                                                                                                                                                                                           |                                    |                           |                    |                      |                                     |                            |     |     |     |                                                                 |
| ✓                                                          | Inventory of existing standard and non-standard reports sent to the field (MGO)                                                                                                                           | Financial Services Manager         | 08/31/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | n/a                        | n/a | n/a |     | Financial Reports Generated by Financial Services - June 2021   |
|                                                            | Standardize reports as defined in MGO Recommendation #13 (MGO)                                                                                                                                            | Financial Services Manager         | 06/30/2022                | ●                  | In Review / Underway | Assistant Deputy Director for Admin | Nov-22                     | n/a | n/a |     | OBIEE FY2023 Monthly Transactions Report w/Pivot Tables 09.22   |
| ✓                                                          | Identify any outstanding information needs not met in standardized reports (MGO)                                                                                                                          | Financial Services Manager         | 06/30/2022                | ●                  | Complete             | Assistant Deputy Director for Admin | Nov-22                     | n/a | n/a |     | DART Meeting Update 11.02.22 on OBIEE Standard Reports          |
| ✓                                                          | Jan. 2024 Update: ODF Finance Unit submit IT Project Initiation form for a new OFRS application to the IT Steering Committee (ITSC)                                                                       | Business Services                  | 12/20/2023                | ●                  | Complete             | IT Steering Committee               | n/a                        | n/a | n/a |     | IT Project Initiation Form - Financial Reporting Hub 12/20/2023 |
| ✓                                                          | Jan. 2024 Update: IT Steering Committee (ITSC) considered new IT Project for a new OFRS / Financial Reporting Hub and approved the project for continuation through governance and development processes. | IT Steering Committee              | 01/02/2024                | ●                  | Complete             | IT Steering Committee               | n/a                        | n/a | n/a |     | IT Steering Committee Meeting Summary 01/02/2024                |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                                                                           |                                    |                           |                    |                      |                                     |                            |     |     |     |                                                                 |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                                                                           |                                    |                           |                    |                      |                                     |                            |     |     |     |                                                                 |
|                                                            | ODF Policy - Financial Reporting and Oversight                                                                                                                                                            | Financial Services Manager         | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | TBD | TBD |     |                                                                 |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                                                                           |                                    |                           |                    |                      |                                     |                            |     |     |     |                                                                 |
|                                                            | Financial Reporting procedures for preparation of each standardized report (TBD)                                                                                                                          | Financial Services Manager         | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | n/a | n/a |     |                                                                 |
|                                                            | Financial Oversight procedures for review of each standardized report (TBD)                                                                                                                               | Financial Services Manager         | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | n/a | n/a |     |                                                                 |
|                                                            | OFRS Reporting Tool Use Procedures (MGO)                                                                                                                                                                  | Financial Services Manager         | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | n/a | n/a |     |                                                                 |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                                                                           |                                    |                           |                    |                      |                                     |                            |     |     |     |                                                                 |
|                                                            | n/a                                                                                                                                                                                                       | n/a                                | n/a                       | n/a                | n/a                  | n/a                                 | n/a                        | n/a | n/a | n/a | n/a                                                             |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                                                                           |                                    |                           |                    |                      |                                     |                            |     |     |     |                                                                 |
|                                                            | TBD                                                                                                                                                                                                       | TBD                                | TBD                       | TBD                | TBD                  | TBD                                 | TBD                        | TBD | TBD |     |                                                                 |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                                                                                                                                           |                                    |                           |                    |                      |                                     |                            |     |     |     |                                                                 |
|                                                            | Report designs integrated into OFRS application (MGO)                                                                                                                                                     | Admin Modernization Program        | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                 |
| <b>COMMUNICATION PLANNING</b>                              |                                                                                                                                                                                                           |                                    |                           |                    |                      |                                     |                            |     |     |     |                                                                 |
|                                                            | Deployment of new OFRS Reporting Tool with training opportunities (MGO)                                                                                                                                   | Admin Modernization Program        | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                 |
|                                                            | Feedback mechanism for adaptive response in procedural use or training (MGO)                                                                                                                              | Admin Modernization Program        | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                 |
|                                                            | Coordinate agency input and review into technology solution development                                                                                                                                   | Deputy Director for Administration | TBD                       | ●                  | Not Started          | Public Affairs Manager              | TBD                        | TBD | TBD |     |                                                                 |

# MGO Implementation Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #8 - BRIO Real-time

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as In Progress, with the risk rating reduced to Medium. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Medium,** per Field Protection Districts should be provided with real time access (read only) to key financial data /metrics, including the ability to run a specified set of BRIO reports. Additionally, the ODF Administrative Branch should provide BRIO training to the Field Protection Districts on an on-going basis including how to run reports and which reports should be utilized for update; **High**, which purposes.

**(MGO) Action Plan:**

The ODF Administrative Branch should:  
 1. Provide the Field Protection Districts with read-only and limited access to BRIO  
 2. Develop an initial and on-going training related to BRIO to the Field Protection Districts including how to run the reports needed, which reports should be utilized for what purposes, and identification of any needs not currently met by the BRIO reports.

NOTE: If a new system is developed for real-time financial data/ metrics, BRIO access may not need to be provided to the Field Protection Districts.

**MGO Observation:**

Field Protection Districts manually manipulate the standardized reports received, for various finance and accounting related purposes as needed. For additional reports requested by the Field Protection Districts outside of the standardized set of reports provided, the ODF Administrative Branch are producing on an ad-hoc basis. Additionally, Field Protection Districts do not have access to timely financial data or real-time access to Brio.

**MGO Potential Impact / Risk:**

Lack of real-time access to Brio reports by the Field Protection Districts impacts their ability to make timely discovery and correction of errors and timely and appropriate financial decisions, which could result in mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation. Providing contextual and time-relevant access to information to support business decisions has been a central theme within the modernization work being conducted within the agency's Administrative Branch. (See Note in MAP section). The implementation of Online Financial Reporting System (OFRS) will facilitate the dissemination of information the protection districts and the rest of the agency need to perform their work. While the initial OFRS implementation will provide the backbone infrastructure necessary to provide this functionality, a comprehensive assessment of reporting needs will have to be conducted across the agency to ensure needs are met. This reporting system will undoubtedly require the standardization of work across ODF districts to minimize the complexity of delivering and maintaining these services. The training and correct use of these reports will be paramount to their successful usage and that training will be incorporated into their development as well as in new employee orientation.

| Deliverable Identification                                      |                                                                       | Owner                               | Estimated Completion Date | Deliverable Status |             | Approver(s)                        | Deliverable Review         |     |     |     | Supporting Documentation |
|-----------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|-------------|------------------------------------|----------------------------|-----|-----|-----|--------------------------|
| v                                                               | Deliverable Name                                                      |                                     |                           | Status Indicator   | Status      |                                    | District Business Managers | LT  | ET  | BOF |                          |
| <b>TRAINING NEEDS</b>                                           |                                                                       |                                     |                           |                    |             |                                    |                            |     |     |     |                          |
|                                                                 | Training plan for use of the OFRS Reporting Tool (MGO)                | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration | TBD                        | TBD | TBD |     |                          |
|                                                                 | Training module on the use of the OFRS Reporting Tool (MGO)           | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration | TBD                        | TBD | TBD |     |                          |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                       |                                     |                           |                    |             |                                    |                            |     |     |     |                          |
|                                                                 | OFRS Reporting Tool updates, upgrades, and maintenance                | Admin Modernization Program         | 06/30/2025                | ●                  | Not Started | Deputy Director for Administration | TBD                        | TBD | TBD |     |                          |
|                                                                 | Review and update policy/procedures to meet changing needs (annually) | Assistant Deputy Director for Admin | TBD                       | ●                  | Not Started | Deputy Director for Administration | n/a                        | n/a | n/a |     |                          |
|                                                                 | Administrative Branch Fiscal Year Operating Plan core duties updated  | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started | Deputy Director for Administration | n/a                        | n/a | n/a |     |                          |
|                                                                 | Position Descriptions updated w/duties                                | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started | Human Resources Analyst            | n/a                        | n/a | n/a |     |                          |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                       |                                     |                           |                    |             |                                    |                            |     |     |     |                          |
|                                                                 | n/a                                                                   | n/a                                 | n/a                       | n/a                | n/a         | n/a                                | n/a                        | n/a | n/a | n/a | n/a                      |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #9 - Accounts Payable

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | **MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** **Low**, per MGO 02/2024 update; **High**.

**MGO Recommendation:** ODF Administrative Branch should implement processes and procedures related to expense accruals, and consider the use of purchase orders within OregonBuys.

**(MGO) Action Plan:**

1. Purchasing/ disbursement policies and procedures should be updated to clearly state when purchase orders and vendor invoices are to be entered in the system.
2. Reconciliation procedures between open purchase orders and invoices received should be implemented and performed on a periodic (e.g. monthly) basis.
3. ODF should consider the use of OregonBuys as a procurement system in addition to a payment system. If a different system and or process must be utilized for recording and tracking of purchase orders, should be clearly communicated and outlined within the purchasing/ disbursement policies and procedures.

**MGO Observation:** Purchase orders are not utilized for the purchase of good or services prior to the receipt of vendor invoices. Additionally, certain vendor invoices take years for ODF to receive, such as invoices from the U.S. Bureau of Land Management for fire retardant.

**MGO Potential Impact / Risk:** The lack of recording of payables timely could lead to the inability to properly project cash flows resulting in cash gaps, due to incomplete expense data.

**ODF Management Response:**

ODF agrees with this recommendation. ODF will analyze the current tools we have available to determine the possibility of setting up a purchase order or tracker for each fire based on the estimated fire costs. ODF will also analyze the use of their accounting systems and reports to track current payments related to the fires. Using these tools should allow ODF to adequately project future payables and project cash flows more accurately.

| Deliverable Identification                            |                                                                                                                                       | Owner                             | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review |        |        |     | Supporting Documentation                                        |
|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|--------------------|--------|--------|-----|-----------------------------------------------------------------|
| ✓                                                     | Deliverable Name                                                                                                                      |                                   |                           | Status Indicator   | Status               |                                     | District Business  | LT     | ET     | BOF |                                                                 |
| <b>MILESTONES</b>                                     |                                                                                                                                       |                                   |                           |                    |                      |                                     |                    |        |        |     |                                                                 |
| ✓                                                     | Transition Plan for ORPIN Users to OregonBuys                                                                                         | Contract Services Program Manager | 06/01/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | Apr-21             | Apr-21 | n/a    |     | ORPIN User Survey for Transition to OregonBuys 04/21/2021       |
| ✓                                                     | OregonBuys Phase I for Payments launched for ODF use (MGO)                                                                            | Contract Services Program Manager | 07/01/2021                | ●                  | Complete             | DAS                                 | Jul-21             | Jul-21 | n/a    |     | Email-OregonBuys is Live 07/02/21                               |
| ✓                                                     | OregonBuys Phase II for eProcurement launched for ODF use (MGO)                                                                       | Contract Services Program Manager | 06/01/2022                | ●                  | Complete             | DAS                                 | Jul-21             | Jul-21 | n/a    |     | OregonBuys Project eNewsletters, July and August 2022           |
|                                                       | Preseason Agreements for fire vendors imputed into OregonBuys as master blanket purchase orders to support ability to accrue expenses | Contract Services Program Manager | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                | TBD    | TBD    |     |                                                                 |
|                                                       | Analysis of feasibility / need to establish accruals for each fire within OregonBuys                                                  | Contract Services Program Manager | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                | TBD    | TBD    |     |                                                                 |
| ✓                                                     | Analysis of OregonBuys capabilities for reporting and tracking expenditures                                                           | Financial Services Manager        | 08/01/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | n/a                | n/a    | n/a    |     | Data exports and reporting                                      |
|                                                       | Analysis of OregonBuys encumbrances vs. SFMA encumbrances                                                                             | Financial Services Manager        | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | n/a                | n/a    | n/a    |     |                                                                 |
|                                                       | Analysis of budget allocations to encumbrances, unknown liabilities                                                                   | Financial Services Manager        | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | n/a                | n/a    | n/a    |     |                                                                 |
| ✓                                                     | Reference Outstanding Assets & Liabilities Tracker to capture all unknown liabilities                                                 | Financial Services Manager        | 12/31/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | n/a                | n/a    | n/a    |     | Outstanding Assets & Liabilities Tracker                        |
| <b>POLICY AND PROCEDURES</b>                          |                                                                                                                                       |                                   |                           |                    |                      |                                     |                    |        |        |     |                                                                 |
| <b>ODF Policy (list topics and define milestones)</b> |                                                                                                                                       |                                   |                           |                    |                      |                                     |                    |        |        |     |                                                                 |
| ✓                                                     | ODF Directive 0-2-5-100 Purchasing Controls Rescinded                                                                                 | Contract Services Program Manager | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| ✓                                                     | ODF Directive 0-4-0-100 Procurement, Agreements, Contracts, and Leases Rescinded                                                      | Contract Services Program Manager | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| ✓                                                     | ODF Directive 0-2-3-240 Accounting for Revenue, Receivable Transactions Rescinded                                                     | Financial Services Manager        | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| ✓                                                     | ODF Directive 0-2-3-204 Internal Controls Over Revenues and Receivables Rescinded                                                     | Financial Services Manager        | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| ✓                                                     | ODF Directive 0-2-3-250 Accounting for Disbursement Transactions Rescinded                                                            | Financial Services Manager        | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| ✓                                                     | ODF Directive 0-2-3-205 Internal Controls Over Expenditures Rescinded                                                                 | Financial Services Manager        | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| ✓                                                     | ODF Policy - Accounts Receivable (AR) (MGO)                                                                                           | Financial Services Manager        | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23             | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions |
| ✓                                                     | ODF Policy - Accounts Payable (AP) / Accounting for Expenditure Transactions (MGO)                                                    | Financial Services Manager        | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | Jun-23             | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Expenditure Transactions            |
|                                                       | ODF Policy - Procurement (new) (MGO)                                                                                                  | Contract Services Program Manager | 06/30/2022                | ●                  | In Review / Underway | Deputy Director for Administration  | TBD                | TBD    | TBD    |     |                                                                 |
| ✓                                                     | ODF Policy - SPOTS Purchase Cards (revise) (MGO)                                                                                      | Disbursements Manager             | 04/19/2023                | ●                  | Complete             | Financial Services Manager          | Apr-23             | Apr-23 | Apr-23 |     | ODF Policy - SPOTS Purchase Cards                               |
| ✓                                                     | ODF Policy - Signature Authority updated for inclusion of OregonBuys                                                                  | Contract Services Program Manager | 12/30/2021                | ●                  | Complete             | Deputy Director for Administration  | Oct-21             | Dec-21 | Sep-21 |     | ODF Policy - Delegation of Authorities                          |
| <b>ODF Procedures (list topic(s), define each)</b>    |                                                                                                                                       |                                   |                           |                    |                      |                                     |                    |        |        |     |                                                                 |
| ✓                                                     | Reconciliation Procedures for open market purchase orders and invoices (MGO)                                                          | Disbursements Manager             | 06/30/2022                | ●                  | Complete             | Financial Services Manager          | n/a                | n/a    | n/a    |     | Oregon Buys Training Guides                                     |
| ✓                                                     | Disbursements and Expenditure Procedures updated for OregonBuys (MGO)                                                                 | Disbursements Manager             | 06/30/2022                | ●                  | Complete             | Financial Services Manager          | TBD                | TBD    | TBD    |     | Oregon Buys Training Guides                                     |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #9 - Accounts Payable

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | **MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** **Low**, per MGO 02/2024 update; **High**.

**MGO Recommendation:** ODF Administrative Branch should implement processes and procedures related to expense accruals, and consider the use of purchase orders within OregonBuys.

**(MGO) Action Plan:**

1. Purchasing/ disbursement policies and procedures should be updated to clearly state when purchase orders and vendor invoices are to be entered in the system.
2. Reconciliation procedures between open purchase orders and invoices received should be implemented and performed on a periodic (e.g. monthly) basis.
3. ODF should consider the use of OregonBuys as a procurement system in addition to a payment system. If a different system and or process must be utilized for recording and tracking of purchase orders, should be clearly communicated and outlined within the purchasing/ disbursement policies and procedures.

**MGO Observation:** Purchase orders are not utilized for the purchase of good or services prior to the receipt of vendor invoices. Additionally, certain vendor invoices take years for ODF to receive, such as invoices from the U.S. Bureau of Land Management for fire retardant.

**MGO Potential Impact / Risk:** The lack of recording of payables timely could lead to the inability to properly project cash flows resulting in cash gaps, due to incomplete expense data.

**ODF Management Response:**

ODF agrees with this recommendation. ODF will analyze the current tools we have available to determine the possibility of setting up a purchase order or tracker for each fire based on the estimated fire costs. ODF will also analyze the use of their accounting systems and reports to track current payments related to the fires. Using these tools should allow ODF to adequately project future payables and project cash flows more accurately.

| Deliverable Identification                                      |                                                                                                                                                        | Owner                                 | Estimated Completion Date | Deliverable Status |                 | Approver(s)                         | Deliverable Review |        |        |     | Supporting Documentation                                    |
|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------|--------------------|-----------------|-------------------------------------|--------------------|--------|--------|-----|-------------------------------------------------------------|
| ✓                                                               | Deliverable Name                                                                                                                                       |                                       |                           | Status Indicator   | Status          |                                     | District Business  | LT     | ET     | BOF |                                                             |
| <b>ODF Greenbook (list sections, define action needed)</b>      |                                                                                                                                                        |                                       |                           |                    |                 |                                     |                    |        |        |     |                                                             |
|                                                                 | Chapter 20 - Procurement and Agreements (new) (MGO)                                                                                                    | Incident Finance / FEMA Manager       | 04/30/2023                | ●                  | Being Initiated | Protection Finance Manager          | May-23             | n/a    | n/a    |     | Incident Business Finance Guidelines (Green Book)           |
| ✓                                                               | Chapter 90 - Incident Payments and Coding (review/update) (MGO)                                                                                        | Incident Finance / FEMA Manager       | 04/30/2023                | ●                  | Complete        | Protection Finance Manager          | May-23             | n/a    | n/a    |     | Incident Business Finance Guidelines (Green Book)           |
| <b>ODF Guidance or Memorandum (list sections)</b>               |                                                                                                                                                        |                                       |                           |                    |                 |                                     |                    |        |        |     |                                                             |
| ✓                                                               | OregonBuys Payment Guidance revised to include new procedures                                                                                          | Disbursements Manager                 | 06/30/2022                | ●                  | Complete        | Financial Services Manager          | Jul-22             | n/a    | n/a    |     | Oregon Buys Training Guides                                 |
| <b>IT SYSTEM CONSIDERATIONS</b>                                 |                                                                                                                                                        |                                       |                           |                    |                 |                                     |                    |        |        |     |                                                             |
|                                                                 | Sage AP module, scope of work, budget and timeline                                                                                                     | Financial Services Manager            | TBD                       | ●                  | Not Started     | Assistant Deputy Director for Admin | TBD                | TBD    | n/a    |     |                                                             |
|                                                                 | Sage AP module updated to integrate with business practices                                                                                            | Financial Services Manager            | TBD                       | ●                  | Not Started     | Assistant Deputy Director for Admin | TBD                | TBD    | n/a    |     |                                                             |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                                                                                                        |                                       |                           |                    |                 |                                     |                    |        |        |     |                                                             |
| ✓                                                               | Continued communications on the launch of OregonBuys procurement functionality                                                                         | Contract Services Program Manager     | 04/30/2023                | ●                  | Complete        | Assistant Deputy Director for Admin | TBD                | TBD    | n/a    |     | OregonBuys Project eNewsletters, July and August 2022       |
| ✓                                                               | Agency-wide emails that specifically address accounts payable documentation and processing expectations. Resend as necessary to reaffirm expectations. | Disbursements Manager                 | 04/20/2022                | ●                  | Complete        | Public Affairs Manager              | TBD                | TBD    | TBD    |     | OregonBuys Training and Guides                              |
| <b>TRAINING NEEDS</b>                                           |                                                                                                                                                        |                                       |                           |                    |                 |                                     |                    |        |        |     |                                                             |
| ✓                                                               | OregonBuys Department Access User Overview Training announced (4 modules) (MGO)                                                                        | Department of Administrative Services | 05/26/2021                | ●                  | Complete        | n/a                                 | May-21             | May-21 | May-21 |     | Email: OregonBuys Training Now Available in iLearn 05/26/21 |
| ✓                                                               | OregonBuys Basic Procurement User Training (7 modules) (MGO)                                                                                           | Department of Administrative Services | 05/26/2021                | ●                  | Complete        | n/a                                 | May-21             | May-21 | May-21 |     | Email: OregonBuys Training Now Available in iLearn 05/26/21 |
| ✓                                                               | OregonBuys Phase II Training                                                                                                                           | Department of Administrative Services | 05/11/2022                | ●                  | Complete        | n/a                                 | May-22             | May-22 | May-22 |     | Email: OregonBuys Phase II Updates and Trainings 04/20/22   |
| ✓                                                               | Fire Finance Training (annually)                                                                                                                       | Incident Finance / FEMA Manager       | 05/30/2023                | ●                  | Complete        | Protection Finance Manager          | May-23             | May-23 | n/a    |     | 2023 Incident Finance Spring Workshop Agenda                |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                                                                                        |                                       |                           |                    |                 |                                     |                    |        |        |     |                                                             |
|                                                                 | Review and update policy/procedures to meet changing needs                                                                                             | Assistant Deputy Director for Admin   | 06/30/2025                | ●                  | Not Started     | Deputy Director for Administration  | n/a                | n/a    | n/a    |     |                                                             |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated                                                                                          | Financial Services Manager            | 06/30/2025                | ●                  | Not Started     | Assistant Deputy Director for Admin | n/a                | n/a    | n/a    |     |                                                             |
|                                                                 | Position Descriptions updated w/duties                                                                                                                 | Financial Services Manager            | 06/30/2025                | ●                  | Not Started     | Human Resources Analyst             | n/a                | n/a    | n/a    |     |                                                             |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                                                                                        |                                       |                           |                    |                 |                                     |                    |        |        |     |                                                             |
|                                                                 | Consider Temporary or LD Business Analyst capacity to support OregonBuys Encumbrance process development as deliverables progress                      | Contract Services Program Manager     | TBD                       | ●                  | Not Started     | Deputy Director for Administration  | TBD                | TBD    | TBD    |     |                                                             |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |



# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #10 - Electronic Records

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Medium. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Medium:** All hard copies of significant supporting documentation (e.g. fire boxes) should be scanned, uploaded and maintained in an information technology system. Additionally, the documents should be easily searchable.  
per MGO 02/2024 update;  
**High:**

**(MGO) Action Plan:**

1. Identify and acquire a document management software
2. Convert historical hard copy/ manual financial data (e.g. fire boxes) to electronic files for storage on the document management software.
3. Establish policies and procedures which require hard copy / manual financial data obtained during fire incidents to be uploaded to the document management software, including the timeframe in which the documentation should be uploaded.

**MGO Observation:**

A significant amount of information required for the EFCC audits and FEMA claims are available solely in hard copy form. Additionally, fire boxes are retained in hard copy format and in a centralized location (Field Protection Districts) for storage.

**MGO Potential Impact / Risk:**

Maintaining documentation in hard copy form, in centralized locations, could result in a loss of data in the event of a natural disaster. Additionally, the use of hard copy documents results in inefficiencies due to the physical movement of documents and the inability to search through documents electronically.

**ODF Management Response:**

ODF agrees with this recommendation; however, additional investment of funds are needed to implement the information technology solution, ranging from approximately \$40,000/year for just the Salem Operations Fire Business Unit to \$100,000/year for the statewide price agreement solution that would cover all employees. Document management software solutions vary greatly in costs depending upon quantity of licensed users and sophistication of technology. Additional information technology solutions have also been evaluated for agency use that would more holistically mitigate the risk and these require even greater investment. To be most efficient in implementation for current agency business needs, the agency should utilize a combination of services that include document management software for long-term use, cloud technology storage for temporary use, a project manager and business analyst to assist with new implementation of systems, a dedicated resource to support ongoing document management, and additional temporary clerical capacity to convert historical documents over to newly implemented systems.

| Deliverable Identification                                 |                                                                                                                                                                                                                                                                                                                                                                                                             | Owner                       | Estimated Completion Date | Deliverable Status |             | Approver(s)                         | Deliverable Review         |     |     |     | Supporting Documentation                                                                                                                                                           |
|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------------------|--------------------|-------------|-------------------------------------|----------------------------|-----|-----|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| √                                                          | Deliverable Name                                                                                                                                                                                                                                                                                                                                                                                            |                             |                           | Status Indicator   | Status      |                                     | District Business Managers | LT  | ET  | BOF |                                                                                                                                                                                    |
| <b>MILESTONES</b>                                          |                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                           |                    |             |                                     |                            |     |     |     |                                                                                                                                                                                    |
| √                                                          | This recommendation's implementation plan is considerate of the Legislative Assembly's development of a 2023-25 Legislatively Adopted Budget by 07/30/2023, that is inclusive of ODF Policy Option Packages developed through the 23-25 biennial budget development cycle. ODF's timeline to develop these packages with the Board of Forestry aligns with the recommendation due date of 06/30/2022. (MGO) | State Forester              | 07/30/2023                | ●                  | Complete    | Oregon Legislative Assembly         | TBD                        | TBD | TBD |     | 2023-25 Agency Request Budget Policy Option Package 103, 2023-25 Governor's Recommended Budget, Key Highlights from 2023 Legislative Session HB 5020, 2023 Oregon Laws Chapter 453 |
| √                                                          | Project management outline assessing resource needs for Fire Finance Document Management (sponsor, owner, project manager, business analyst, business case, with project, staffing, communication, implementation and production plans, etc.) (MGO)                                                                                                                                                         | Fiscal Analyst 3 (MGO LD)   | 11/16/2021                | ●                  | Complete    | Assistant Deputy Director for Admin | TBD                        | TBD | TBD |     | ODF Document Management System Proposal, ODF Protection Incident Paperless Document and Financial System Proposal                                                                  |
| √                                                          | Fire Finance Document Management permanent resource needs (owner, position, organizational structure) (MGO)                                                                                                                                                                                                                                                                                                 | Fiscal Analyst 3 (MGO LD)   | 11/16/2021                | ●                  | Complete    | Assistant Deputy Director for Admin | TBD                        | TBD | TBD |     | ODF Document Management System Proposal, ODF Protection Incident Paperless Document and Financial System Proposal                                                                  |
| √                                                          | Short-term working group established to convert historical hard copy/manual financial data (e.g. fire boxes) to electronic files, catalogued for storage on the future document management software. (MGO)                                                                                                                                                                                                  | Fiscal Analyst 3 (MGO LD)   | 06/30/2022                | ●                  | Complete    | Deputy Director for Administration  | TBD                        | TBD | TBD |     | ODF Protection Historical Document Archiving Opt-Out Justification                                                                                                                 |
|                                                            | Document classification methodology including grouping and security considerations.                                                                                                                                                                                                                                                                                                                         | Records Technician          | TBD                       | ●                  | Not Started | Public Affairs Manager              | TBD                        | TBD | TBD |     |                                                                                                                                                                                    |
| √                                                          | Procure professional document management application - see budgetary (MGO)                                                                                                                                                                                                                                                                                                                                  | Public Affairs Manager      | 07/30/2023                | ●                  | Complete    | Public Affairs Manager              | TBD                        | TBD | TBD |     | Submit budget request through 2023-25 Policy Option Package 103, not approved by Governor or Legislative Assembly.                                                                 |
|                                                            | Inventory of all paper fire finance documents created on incident, including owner, criteria for documentation and identifying opportunities for electronic alternatives.                                                                                                                                                                                                                                   | Protection Finance Manager  | TBD                       | ●                  | Not Started | Financial Services Manager          | TBD                        | TBD | TBD |     |                                                                                                                                                                                    |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                           |                    |             |                                     |                            |     |     |     |                                                                                                                                                                                    |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                           |                    |             |                                     |                            |     |     |     |                                                                                                                                                                                    |
|                                                            | ODF Policy - Fire Finance Document Management (w/implementation of system) (MGO)                                                                                                                                                                                                                                                                                                                            | Protection Finance Manager  | TBD                       | ●                  | Not Started | Financial Services Manager          | TBD                        | TBD | TBD |     |                                                                                                                                                                                    |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                           |                    |             |                                     |                            |     |     |     |                                                                                                                                                                                    |
| √                                                          | Procedures for electronic management of each document type - what, when and how to capture, create, save and share documents (w/implementation of system) (MGO)                                                                                                                                                                                                                                             | Protection Finance Manager  | 06/30/2022                | ●                  | Complete    | Financial Services Manager          | TBD                        | TBD | TBD |     | ElectronicRecords - ODF Protection Finance Hub, Google Drive, Incident Finance, Folder Structure Naming Convention, and Uploading Instructions                                     |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                           |                    |             |                                     |                            |     |     |     |                                                                                                                                                                                    |
| √                                                          | Introduction - Incident Finance Electronic Process Documents (MGO)                                                                                                                                                                                                                                                                                                                                          | Protection Finance Manager  | 06/29/2021                | ●                  | Complete    | Financial Services Manager          | Jul-22                     | n/a | n/a |     | ODF Green Book - Incident Finance Folder Structure and Naming Convention                                                                                                           |
| √                                                          | Chapter 40 - Revise Incident Business Management Coordination to define procedures for electronic management of fire finance records (MGO)                                                                                                                                                                                                                                                                  | Protection Finance Manager  | 06/30/2022                | ●                  | Complete    | Financial Services Manager          | Jul-22                     | n/a | n/a |     | ODF Incident Business Finance Guidelines Handbook April 2023                                                                                                                       |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                           |                    |             |                                     |                            |     |     |     |                                                                                                                                                                                    |
|                                                            | TBD                                                                                                                                                                                                                                                                                                                                                                                                         | TBD                         | TBD                       | TBD                | TBD         | TBD                                 | TBD                        | TBD | TBD |     |                                                                                                                                                                                    |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                           |                    |             |                                     |                            |     |     |     |                                                                                                                                                                                    |
|                                                            | Technical requirements for electronic fire records solution defined                                                                                                                                                                                                                                                                                                                                         | Admin Modernization Program | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                                                                                                                                    |
|                                                            | Technical requirements for document management system defined (MGO)                                                                                                                                                                                                                                                                                                                                         | Admin Modernization Program | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                                                                                                                                    |
|                                                            | Cost analysis for internal / external application development needs (MGO)                                                                                                                                                                                                                                                                                                                                   | Admin Modernization Program | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                                                                                                                                    |
|                                                            | Project(s) formulated for prioritizing within internal application development capacity or for upcoming budgetary request (MGO)                                                                                                                                                                                                                                                                             | Admin Modernization Program | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                                                                                                                                    |
|                                                            | Review potential application(s) for ODF compatibility and standards, including storage, security, licensing, and ability to expand scope to other agency business lines. (MGO)                                                                                                                                                                                                                              | Chief Information Officer   | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                                                                                                                                    |
|                                                            | Application development and testing for electronic fire records solution                                                                                                                                                                                                                                                                                                                                    | Admin Modernization Program | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                                                                                                                                    |

**AGENDA ITEM 6**

Attachment 2

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# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #10 - Electronic Records

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Medium. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Medium,** All hard copies of significant supporting documentation (e.g. fire boxes) should be scanned, uploaded and maintained in an information technology system. Additionally, the documents should be easily searchable.  
per MGO 02/2024 update;  
**High-**

**(MGO) Action Plan:**

1. Identify and acquire a document management software
2. Convert historical hard copy/ manual financial data (e.g. fire boxes) to electronic files for storage on the document management software.
3. Establish policies and procedures which require hard copy / manual financial data obtained during fire incidents to be uploaded to the document management software, including the timeframe in which the documentation should be uploaded.

**MGO Observation:**

A significant amount of information required for the EFCC audits and FEMA claims are available solely in hard copy form. Additionally, fire boxes are retained in hard copy format and in a centralized location (Field Protection Districts) for storage.

**MGO Potential Impact / Risk:**

Maintaining documentation in hard copy form, in centralized locations, could result in a loss of data in the event of a natural disaster. Additionally, the use of hard copy documents results in inefficiencies due to the physical movement of documents and the inability to search through documents electronically.

**ODF Management Response:**

ODF agrees with this recommendation; however, additional investment of funds are needed to implement the information technology solution, ranging from approximately \$40,000/year for just the Salem Operations Fire Business Unit to \$100,000/year for the statewide price agreement solution that would cover all employees. Document management software solutions vary greatly in costs depending upon quantity of licensed users and sophistication of technology. Additional information technology solutions have also been evaluated for agency use that would more holistically mitigate the risk and these require even greater investment. To be most efficient in implementation for current agency business needs, the agency should utilize a combination of services that include document management software for long-term use, cloud technology storage for temporary use, a project manager and business analyst to assist with new implementation of systems, a dedicated resource to support ongoing document management, and additional temporary clerical capacity to convert historical documents over to newly implemented systems.

| Deliverable Identification                                      |                                                                                  | Owner                               | Estimated Completion Date | Deliverable Status |                            | Approver(s)                         | Deliverable Review         |     |     |     | Supporting Documentation                                              |
|-----------------------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|----------------------------|-------------------------------------|----------------------------|-----|-----|-----|-----------------------------------------------------------------------|
| √                                                               | Deliverable Name                                                                 |                                     |                           | Status Indicator   | Status                     |                                     | District Business Managers | LT  | ET  | BOF |                                                                       |
|                                                                 | Application development and testing for document management system (MGO)         | Admin Modernization Program         | TBD                       | ●                  | Not Started                | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                       |
|                                                                 | Application deployment(s) (MGO)                                                  | Admin Modernization Program         | TBD                       | ●                  | Not Started                | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                       |
|                                                                 | Removal of any alternate / adhoc processes or systems being utilized (MGO)       | Chief Information Officer           | TBD                       | ●                  | Not Started                | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                       |
|                                                                 | Procedures for fire record keeping revised to incorporate new application        | Protection Finance Manager          | TBD                       | ●                  | Not Started                | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                       |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                                  |                                     |                           |                    |                            |                                     |                            |     |     |     |                                                                       |
|                                                                 | Communication Plan identifying stakeholders, RACI metrics, and change management | Project Manager                     | TBD                       | ●                  | Not Started                | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                       |
| <b>TRAINING NEEDS</b>                                           |                                                                                  |                                     |                           |                    |                            |                                     |                            |     |     |     |                                                                       |
| √                                                               | District Electronic Fire Folders - Incident Finance Training module              | Protection Finance Manager          | 05/12/2021                | ●                  | Complete                   | Deputy Fire Protection Chief        | TBD                        | TBD | TBD |     | Incident Finance Training - District Electronic Fire Folders          |
| √                                                               | IMT Electronic Process - Incident Finance Training module                        | Protection Finance Manager          | 05/12/2021                | ●                  | Complete                   | Deputy Fire Protection Chief        | TBD                        | TBD | TBD |     | Incident Finance Training - IMT Electronic Process                    |
| √                                                               | Fire Finance Training (annual)                                                   | Incident Finance / FEMA Manager     | TBD                       | ●                  | Protection Finance Manager | Deputy Fire Protection Chief        | TBD                        | TBD | TBD |     | 2023 Incident Finance Spring Workshop Agenda                          |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                  |                                     |                           |                    |                            |                                     |                            |     |     |     |                                                                       |
|                                                                 | Metrics on adoption and compliance gathered and monitored                        | Protection Finance Manager          | TBD                       | ●                  | Not Started                | Deputy Fire Protection Chief        | TBD                        | TBD | TBD |     |                                                                       |
|                                                                 | Metrics on storage usage gathered and monitored                                  | Protection Finance Manager          | TBD                       | ●                  | Not Started                | Deputy Fire Protection Chief        | TBD                        | TBD | TBD |     |                                                                       |
|                                                                 | License renewal and software application updates                                 | Chief Information Officer           | TBD                       | ●                  | Not Started                | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                       |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated                    | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started                | Deputy Director for Administration  | n/a                        | n/a | n/a |     |                                                                       |
|                                                                 | Position Descriptions updated w/duties                                           | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started                | Human Resources Analyst             | n/a                        | n/a | n/a |     |                                                                       |
|                                                                 | Policy and procedures reviewed and updated (annually)                            | Protection Finance Manager          | TBD                       | ●                  | Not Started                | Fire Protection Deputy Chief        | TBD                        | TBD | TBD |     |                                                                       |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                  |                                     |                           |                    |                            |                                     |                            |     |     |     |                                                                       |
| √                                                               | Perm Records Technician position drafted for 2023-25 budget development (MGO)    | Assistant Deputy Director for Admin | 05/01/2022                | ●                  | Complete                   | Deputy Director for Administration  | TBD                        | TBD | TBD |     | 2023-25 Agency Request Budget                                         |
|                                                                 | Document Management System(s) drafted for 2025-27 budget development (MGO)       | Assistant Deputy Director for Admin | 05/01/2024                | ●                  | Being Initiated            | Deputy Director for Administration  | TBD                        | TBD | TBD |     | *Note: 23-25 POP focused on FTE first, then a system for 25-27 budget |
| √                                                               | Strategic Initiatives for 2023-25 budget development                             | State Forester                      | 10/30/2021                | ●                  | Complete                   | Board of Forestry                   | TBD                        | TBD | TBD |     | ODF 2021 Agency Strategic Initiatives                                 |
| √                                                               | Guiding Principles and Direction for 2023-25 budget development (MGO)            | State Forester                      | 01/30/2022                | ●                  | Complete                   | Board of Forestry                   | TBD                        | TBD | TBD |     | Guiding Principles Budget Development                                 |
| √                                                               | Input on Budget Concepts for 2023-25 budget development (MGO)                    | State Forester                      | 04/30/2022                | ●                  | Complete                   | Board of Forestry                   | TBD                        | TBD | TBD |     | April 27, 2022 Board of Forestry                                      |
| √                                                               | Policy Option Packages for 2023-25 budget development (MGO)                      | State Forester                      | 06/30/2022                | ●                  | Complete                   | Board of Forestry                   | TBD                        | TBD | TBD |     | 2023-25 Agency Request Budget                                         |
| √                                                               | 2023-25 Agency Request Budget: Package 103 Document Management System            | State Forester                      | 07/30/2022                | ●                  | Complete                   | Board of Forestry                   | TBD                        | TBD | TBD |     | 2023-25 Agency Request Budget                                         |
| √                                                               | 2023-25 Governor's Recommended Budget                                            | Governor                            | 02/28/2023                | ●                  | Complete                   | Legislative Assembly                | TBD                        | TBD | TBD |     | Not included in 2023-25 Governor's Recommended Budget                 |
| √                                                               | 2023-25 Legislative Adopted Budget                                               | Legislative Assembly                | 07/30/2023                | ●                  | Complete                   | Legislative Assembly                | TBD                        | TBD | TBD |     | Not included in 2023-25 Legislative Adopted Budget                    |
|                                                                 | Document Management System Acquisition (MGO)                                     | Protection Finance Manager          | TBD                       | ●                  | Not Started                | Assistant Deputy Director for Admin | TBD                        | TBD | TBD |     |                                                                       |

|                       |                      |
|-----------------------|----------------------|
| <b>Status Legend:</b> |                      |
| ●                     | Not Started          |
| ●                     | Being Initiated      |
| ●                     | In Review / Underway |
| ●                     | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #11 - IT Systems

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2023

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as **Implemented, with the risk rating reduced to Low.** - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 02/2024 update; **High-** IT systems should be consolidated and the ODF Administrative Branch should establish policies and procedures for the acquisition and implementation of new IT systems.

**(MGO) Action Plan:**

1. Clearly define the purpose and use of each IT system, including the types of financial information recorded and tracked within each system (e.g. EFCC/FEMA/cost share information, large fire and small fire information).
2. Consolidate any systems that contain duplicate information.
3. The ODF Administrative Branch should establish policies and procedures for the acquisition and implementation of new information technology systems.

**MGO Observation:**

IT systems used by ODF Operations Branch, Administrative Branch, and the Field Protection Districts are inconsistent. Certain systems utilized are dated and manual processes are utilized to transfer data between systems due to lack of system integration.

**MGO Potential Impact / Risk:**

Financial information may be inaccurate and/or incomplete due to information residing in multiple IT systems and the use of manual data transfer. Additionally, the use of dated or duplicative IT systems could result in inefficiencies or inaccurate/incomplete data.

**ODF Management Response:**

ODF agrees with this recommendation. To date, the agency has been operating at a very low IT maturity model, focusing on reactive and ad hoc implementation of systems to address emerging needs, without the ability to focus on industry best practices and enterprise solutions. The implementation of the Management Action (MAP) would allow the department to make progress into an established level of IT maturity and provide the foundation to move into a highly-optimized level where new technologies can be rapidly brought online to match the agency's continuous improvement efforts.

| Deliverable Identification                                 |                                                                                    | Owner                     | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review         |        |        |     | Supporting Documentation                                                                        |
|------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------|---------------------------|--------------------|----------------------|-------------------------------------|----------------------------|--------|--------|-----|-------------------------------------------------------------------------------------------------|
| ✓                                                          | Deliverable Name                                                                   |                           |                           | Status Indicator   | Status               |                                     | District Business Managers | LT     | ET     | BOF |                                                                                                 |
| <b>MILESTONES</b>                                          |                                                                                    |                           |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
| ✓                                                          | Inventory of software and services (identify owners and stewards) (MGO)            | Chief Information Officer | 12/30/2024                | ●                  | Complete             | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD    | n/a | Agency Data Inventory 20220228, ITSC Minutes 20231107, Agency IT Application Inventory 20240124 |
| ✓                                                          | Data inventory of software and services (purpose and use of each system) (MGO)     | Chief Information Officer | 12/30/2024                | ●                  | Complete             | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD    | n/a | Agency Data Inventory 20220228, ITSC Minutes 20231107, Agency IT Application Inventory 20240124 |
| ✓                                                          | Software/service roadmap including identification of potential consolidation (MGO) | Chief Information Officer | 12/30/2024                | ●                  | In Review / Underway | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD    |     | Example: ITSC Business Case Messaging System 20231107, ITSC Minutes 2023-2024                   |
|                                                            | Strategic IT roadmap for fire finance IT systems and support                       | Chief Information Officer | TBD                       | ●                  | Being Initiated      | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD    |     |                                                                                                 |
|                                                            | Software coverage listing (high level data usage)                                  | Chief Information Officer | TBD                       | ●                  | Being Initiated      | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD    |     |                                                                                                 |
|                                                            | Defined software and service "Allow" and "Not-Allow" lists                         | Chief Information Officer | TBD                       | ●                  | Being Initiated      | Deputy Director for Administration  | TBD                        | TBD    | TBD    |     | Example: Guidance - Artificial Intelligence                                                     |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                    |                           |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                    |                           |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
| ✓                                                          | ODF Policy - Information Technology Governance (MGO)                               | Chief Information Officer | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | TBD                        | TBD    | TBD    | n/a | ODF Policy - IT Governance                                                                      |
| ✓                                                          | ODF Charter - Information Technology Steering Committee                            | Chief Information Officer | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | TBD                        | TBD    | TBD    | n/a | ODF Charter - Information Technology Steering Committee                                         |
|                                                            | ODF Policy - I.T. Acceptable Use updated                                           | Chief Information Officer | TBD                       | ●                  | Being Initiated      | Deputy Director for Administration  | TBD                        | TBD    | TBD    |     |                                                                                                 |
|                                                            | ODF Policy - Mobile Device Acceptable Use updated                                  | Chief Information Officer | TBD                       | ●                  | Being Initiated      | Deputy Director for Administration  | TBD                        | TBD    | TBD    |     |                                                                                                 |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                    |                           |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
| ✓                                                          | Procedure to request new or updated applications or services (MGO)                 | Chief Information Officer | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | TBD                        | TBD    | TBD    |     | ODF Procedure - IT Project Initiation, and Project Initiation Form                              |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                    |                           |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
|                                                            | n/a                                                                                | n/a                       | n/a                       | n/a                | n/a                  | n/a                                 | n/a                        | n/a    | n/a    | n/a | n/a                                                                                             |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                    |                           |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
|                                                            | TBD                                                                                | TBD                       | TBD                       | TBD                | TBD                  | TBD                                 | TBD                        | TBD    | TBD    |     | Example: Guidance - Artificial Intelligence                                                     |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                    |                           |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
| ✓                                                          | Explore the option of self-service application installs and updates                | Chief Information Officer | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | TBD                        | TBD    | TBD    |     | ODF FreshService application to request services                                                |
| <b>COMMUNICATION PLANNING</b>                              |                                                                                    |                           |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
| ✓                                                          | Communicate procedural changes to impacted personnel and supervisors               | Chief Information Officer | 06/30/2023                | ●                  | Complete             | ITSC                                | Jan-24                     | Jan-24 | Jan-24 | n/a | Email - Comms - ITSC 20240104                                                                   |
| <b>TRAINING NEEDS</b>                                      |                                                                                    |                           |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
|                                                            | TBD                                                                                | TBD                       | TBD                       | TBD                | TBD                  | TBD                                 | TBD                        | TBD    | TBD    |     |                                                                                                 |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #11 - IT Systems

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2023

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as **Implemented, with the risk rating reduced to Low.** - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating: MGO Recommendation:**

**Low,** per MGO 02/2024 update; **High-**  
IT systems should be consolidated and the ODF Administrative Branch should establish policies and procedures for the acquisition and implementation of new IT systems.

**(MGO) Action Plan:**

1. Clearly define the purpose and use of each IT system, including the types of financial information recorded and tracked within each system (e.g. EFCC/FEMA/cost share information, large fire and small fire information).
2. Consolidate any systems that contain duplicate information.
3. The ODF Administrative Branch should establish policies and procedures for the acquisition and implementation of new information technology systems.

**MGO Observation:**

IT systems used by ODF Operations Branch, Administrative Branch, and the Field Protection Districts are inconsistent. Certain systems utilized are dated and manual processes are utilized to transfer data between systems due to lack of system integration.





**MGO Potential Impact / Risk:**

Financial information may be inaccurate and/or incomplete due to information residing in multiple IT systems and the use of manual data transfer. Additionally, the use of dated or duplicative IT systems could result in inefficiencies or inaccurate/incomplete data.

**ODF Management Response:**

ODF agrees with this recommendation. To date, the agency has been operating at a very low IT maturity model, focusing on reactive and ad hoc implementation of systems to address emerging needs, without the ability to focus on industry best practices and enterprise solutions. The implementation of the Management Action (MAP) would allow the department to make progress into an established level of IT maturity and provide the foundation to move into a highly-optimized level where new technologies can be rapidly brought online to match the agency's continuous improvement efforts.

| Deliverable Identification                                      |                  | Owner | Estimated Completion Date | Deliverable Status |        | Approver(s) | Deliverable Review         |     |     |     | Supporting Documentation |
|-----------------------------------------------------------------|------------------|-------|---------------------------|--------------------|--------|-------------|----------------------------|-----|-----|-----|--------------------------|
| v                                                               | Deliverable Name |       |                           | Status Indicator   | Status |             | District Business Managers | LT  | ET  | BOF |                          |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                  |       |                           |                    |        |             |                            |     |     |     |                          |
|                                                                 | TBD              | TBD   | TBD                       | TBD                | TBD    | TBD         | TBD                        | TBD | TBD |     |                          |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                  |       |                           |                    |        |             |                            |     |     |     |                          |
|                                                                 | n/a              | n/a   | n/a                       | n/a                | n/a    | n/a         | n/a                        | n/a | n/a | n/a | n/a                      |

| Status Legend:                                                                  |                      |
|---------------------------------------------------------------------------------|----------------------|
|  | Not Started          |
|  | Being Initiated      |
|  | In Review / Underway |
|  | Approved / Completed |

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #12 - ACC Rate Assessments

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | MGO has previously defined this recommendation as implemented, with the risk rating reduced to Low. - June 2022 MGO Implementation Plan Review; Deliverables were not assessed for Version 6 of the IMP.

**Rating:** MGO Recommendation:

**Low,** per MGO 04/2022 update; **High-** Formal policies and procedures should be implemented to define the process for setting the ACC rates. The ACC rate determination should be as systematic as possible and manual data entry or potential for manipulation should be limited.

**(MGO) Action Plan:**

1. Review the requirements as related to the ACC, and determine the most efficient formula for rate setting.
2. Implement formal policies and procedures to define ACC rate setting process including responsible parties and approval requirements.
3. Develop standard report(s) used to set ACC rates.
4. Utilize a IT system for the calculation of the ACC rates, if possible.

**MGO Observation:**

The Annual Rate Assessment (ACC) is completed in Excel, which requires manual data entry and all cells are editable (i.e. formulas are able to be manipulated). The calculations utilized are overly complex and require multiple sources of documentation for input purposes. The final fiscal budget rate is documented by the District Forester and is not reconciled to the ACC Excel calculation. The ACC rates are approved by the Fire Protection District's Board prior to the ODF Operations and Administrative Branch review and approval.

**MGO Potential Impact / Risk:**

The use of an unprotected Excel document and overly complex calculations for rate setting could result in inaccuracies whether due to error or fraud. Inaccuracies could result in the over allocation and mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation and will implement the MAP this coming spring as the ACC is set for the FY 2022 budget.

| Deliverable Identification                                 |                                                                                                                     | Owner                               | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review |        |        |     | Supporting Documentation                                     |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|--------------------|--------|--------|-----|--------------------------------------------------------------|
| ✓                                                          | Deliverable Name                                                                                                    |                                     |                           | Status Indicator   | Status               |                                     | District Business  | LT     | ET     | BOF |                                                              |
| <b>MILESTONES</b>                                          |                                                                                                                     |                                     |                           |                    |                      |                                     |                    |        |        |     |                                                              |
| ✓                                                          | Establish ODF Budget Divergence Project w/ cross-agency representation                                              | Fire Protection Chief               | 01/25/2021                | ●                  | Complete             | Deputy Director for Administration  | n/a                | n/a    | n/a    |     | 2021 Protection GF Divergence Project Charter ver3 (draft)   |
| ✓                                                          | Phase 1 of Divergence Project - Comparison Analysis of Biennial and Fiscal Budgets (MGO)                            | Fire Protection Chief               | 04/30/2021                | ●                  | Complete             | Deputy Director for Administration  | n/a                | n/a    | n/a    |     | Divergence Phase 1 Summary (draft)                           |
| ✓                                                          | Phase 1 of Divergence Project - Underlying Statutory Policy Review (MGO)                                            | Fire Protection Chief               | 04/30/2021                | ●                  | Complete             | Deputy Director for Administration  | n/a                | n/a    | n/a    |     | Divergence Phase 1 Summary (draft)                           |
| ✓                                                          | Underlying Statutory Policy Review (MGO) (new)                                                                      | Fiscal Analyst 3 (MGO LD)           | 11/12/2021                | ●                  | Complete             | Deputy Director for Administration  | n/a                | n/a    | n/a    |     | FA3 MGO Recommendation Work (Multiple documents)             |
| ✓                                                          | Divergence Project Review and Proposals (MGO)                                                                       | Fiscal Analyst 3 (MGO LD)           | 01/30/2022                | ●                  | Complete             | Deputy Director for Administration  | TBD                | TBD    | TBD    |     | Protection Budget Review and Proposals Executive Summary     |
| ✓                                                          | ACC & Budget Historical Analysis                                                                                    | Fiscal Analyst 3 (MGO LD)           | 11/08/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | TBD                | TBD    | TBD    |     | FA3 MGO Recommendation Work (Multiple documents)             |
| ✓                                                          | Assessment of Current ACC Rate Calculations                                                                         | Fiscal Analyst 3 (MGO LD)           | 11/08/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | TBD                | TBD    | TBD    |     | FA3 MGO Recommendation Work (Multiple documents)             |
| ✓                                                          | ACC Template & Fiscal Budget Template for FY23 - Protected Excel Worksheets (MGO)                                   | Protection Fiscal Analyst 2         | 01/25/2022                | ●                  | Complete             | Protection Finance Manager          | TBD                | TBD    | TBD    |     | FY23 Integrated Fiscal Budget Instructions & Templates       |
|                                                            | ACC Template & Fiscal Budget Template for FY24 - further integrate recommended improvements from Divergence Project | Fiscal Analyst 3 (MGO LD)           | 02/30/2023                | ●                  | In Review / Underway | Protection Finance Manager          | TBD                | TBD    | TBD    |     |                                                              |
| ✓                                                          | ACC IT System Project Defined - Need, Solution, Budget, and Steps (MGO) (new)                                       | Fiscal Analyst 3 (MGO LD)           | 11/10/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | TBD                | TBD    | TBD    |     | Proposal ODF Protection Budgeting and Tracking System        |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                     |                                     |                           |                    |                      |                                     |                    |        |        |     |                                                              |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                     |                                     |                           |                    |                      |                                     |                    |        |        |     |                                                              |
|                                                            | ODF Policy - Budgetary Development, Tracking, and Reconciliation                                                    | Assistant Deputy Director for Admin | 06/30/2022                | ●                  | Not Started          | Deputy Director for Administration  | Jul-22             | Jul-22 | May-22 |     |                                                              |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                     |                                     |                           |                    |                      |                                     |                    |        |        |     |                                                              |
| ✓                                                          | Actual Cost Computation (ACC) Rate Procedures (MGO)                                                                 | Fire Business Coordinator           | 02/30/2023                | ●                  | Complete             | Protection Finance Manager          | Jul-22             | Jun-22 | Jun-22 |     | Actual Cost Computation and Budget Rate Page Reference Guide |
|                                                            | Budget Development Procedures (Biennial/Fiscal)                                                                     | Assistant Deputy Director for Admin | 06/30/2022                | ●                  | In Review / Underway | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |     |                                                              |
| ✓                                                          | Integrated Fiscal Budget Instructions                                                                               | Protection Fiscal Analyst 2         | 01/25/2022                | ●                  | Complete             | Protection Finance Manager          | TBD                | TBD    | n/a    |     | FY23 Integrated Fiscal Budget Instructions Final 01.25.22    |
|                                                            | Budget Tracking Procedures                                                                                          | Assistant Deputy Director for Admin | 06/30/2023                | ●                  | Being Initiated      | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |     |                                                              |
|                                                            | Budget Reconciliation Procedures                                                                                    | Assistant Deputy Director for Admin | 06/30/2023                | ●                  | Being Initiated      | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |     |                                                              |
|                                                            | E-Board Coordination Procedures                                                                                     | Assistant Deputy Director for Admin | 06/30/2022                | ●                  | Not Started          | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |     |                                                              |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                     |                                     |                           |                    |                      |                                     |                    |        |        |     |                                                              |
|                                                            | n/a                                                                                                                 | n/a                                 | n/a                       | n/a                | n/a                  | n/a                                 | n/a                | n/a    | n/a    | n/a | n/a                                                          |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                     |                                     |                           |                    |                      |                                     |                    |        |        |     |                                                              |
|                                                            | n/a                                                                                                                 | n/a                                 | n/a                       | n/a                | n/a                  | n/a                                 | n/a                | n/a    | n/a    | n/a | n/a                                                          |

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #12 - ACC Rate Assessments

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | MGO has previously defined this recommendation as implemented, with the risk rating reduced to Low. - June 2022 MGO Implementation Plan Review; Deliverables were not assessed for Version 6 of the IMP.

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 04/2022 update; **High-** Formal policies and procedures should be implemented to define the process for setting the ACC rates. The ACC rate determination should be as systematic as possible and manual data entry or potential for manipulation should be limited.

**(MGO) Action Plan:**

1. Review the requirements as related to the ACC, and determine the most efficient formula for rate setting.
2. Implement formal policies and procedures to define ACC rate setting process including responsible parties and approval requirements.
3. Develop standard report(s) used to set ACC rates.
4. Utilize a IT system for the calculation of the ACC rates, if possible.

**MGO Observation:**

The Annual Rate Assessment (ACC) is completed in Excel, which requires manual data entry and all cells are editable (i.e. formulas are able to be manipulated). The calculations utilized are overly complex and require multiple sources of documentation for input purposes. The final fiscal budget rate is documented by the District Forester and is not reconciled to the ACC Excel calculation. The ACC rates are approved by the Fire Protection District's Board prior to the ODF Operations and Administrative Branch review and approval.

**MGO Potential Impact / Risk:**

The use of an unprotected Excel document and overly complex calculations for rate setting could result in inaccuracies whether due to error or fraud. Inaccuracies could result in the over allocation and mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation and will implement the MAP this coming spring as the ACC is set for the FY 2022 budget.

| Deliverable Identification                                      |                                                                                                                    | Owner                               | Estimated Completion Date | Deliverable Status |                 | Approver(s)                        | Deliverable Review |        |        |     | Supporting Documentation                                  |
|-----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|-----------------|------------------------------------|--------------------|--------|--------|-----|-----------------------------------------------------------|
| √                                                               | Deliverable Name                                                                                                   |                                     |                           | Status Indicator   | Status          |                                    | District Business  | LT     | ET     | BOF |                                                           |
| <b>IT SYSTEM CONSIDERATIONS</b>                                 |                                                                                                                    |                                     |                           |                    |                 |                                    |                    |        |        |     |                                                           |
|                                                                 | Online ACC Rate Calculator                                                                                         | Admin Modernization Program         | TBD                       | ●                  | Not Started     | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
|                                                                 | Technical requirements for Budget Tracker defined                                                                  | Admin Modernization Program         | TBD                       | ●                  | Being Initiated | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
|                                                                 | Complimentary system data defined, i.e. Sage AR, OregonBuys, SFMS                                                  | Admin Modernization Program         | TBD                       | ●                  | Not Started     | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
|                                                                 | Project formulated for prioritizing within internal application development capacity                               | Admin Modernization Program         | TBD                       | ●                  | Not Started     | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
|                                                                 | Application development and testing for Budget Tracker, if feasible (MGO)                                          | Admin Modernization Program         | TBD                       | ●                  | Not Started     | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
|                                                                 | Budget Tracker application deployment, if feasible                                                                 | Admin Modernization Program         | TBD                       | ●                  | Not Started     | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
|                                                                 | Budget Tracker Interface for OFRS                                                                                  | Admin Modernization Program         | TBD                       | ●                  | Not Started     | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
|                                                                 | Procedures for ACC and Budgeting revised to incorporate new application(s)                                         | Protection Fiscal Analyst 2         | TBD                       | ●                  | Not Started     | Protection Finance Manager         | TBD                | TBD    | TBD    |     |                                                           |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                                                                    |                                     |                           |                    |                 |                                    |                    |        |        |     |                                                           |
|                                                                 | n/a                                                                                                                | n/a                                 | n/a                       | n/a                | n/a             | n/a                                | n/a                | n/a    | n/a    | n/a | n/a                                                       |
| <b>TRAINING NEEDS</b>                                           |                                                                                                                    |                                     |                           |                    |                 |                                    |                    |        |        |     |                                                           |
| √                                                               | Impact of Landowner Rates of SB762 Positions and Funding                                                           | Protection Fiscal Analyst 2         | 01/21/2022                | ●                  | Complete        | Protection Finance Manager         | Feb-22             | Feb-22 | n/a    |     | Email: Training Session - Impact of Landowner Rates SB762 |
|                                                                 | ACC Rate Calculations - a review of current ACC rate assessment                                                    | Assistant Deputy Director for Admin | 06/30/2023                | ●                  | Not Started     | Deputy Director for Administration | Jul-22             | Jun-22 | Jun-22 |     |                                                           |
|                                                                 | Budget Development, Tracking, and Reconciliation Training                                                          | Assistant Deputy Director for Admin | 01/10/2023                | ●                  | Being Initiated | Deputy Director for Administration | Jul-22             | Jun-22 | Jun-22 |     | Scheduled for January 9 and 10                            |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                                                    |                                     |                           |                    |                 |                                    |                    |        |        |     |                                                           |
|                                                                 | Review and update policy/procedures to meet changing needs (annually)                                              | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started     | Deputy Director for Administration | n/a                | n/a    | n/a    |     |                                                           |
|                                                                 | Administrative Branch Fiscal Year Operating Plan core duties updated                                               | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started     | Deputy Director for Administration | n/a                | n/a    | n/a    |     |                                                           |
|                                                                 | Position Descriptions updated w/duties                                                                             | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started     | Deputy Director for Administration | n/a                | n/a    | n/a    |     |                                                           |
|                                                                 | Established feedback process for use of new budgeting tools to allow for real-time changes or additional training. | Assistant Deputy Director for Admin | 06/30/2023                | ●                  | Not Started     | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                                                    |                                     |                           |                    |                 |                                    |                    |        |        |     |                                                           |
|                                                                 | Assessment of staffing/technology to determine if additional investment is warranted                               | Assistant Deputy Director for Admin | 06/30/2023                | ●                  | Not Started     | Deputy Director for Administration | n/a                | n/a    | n/a    |     |                                                           |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #13 - Oversight Reports - AP and AR systems

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low\_per** ODF Administrative Branch should establish documented controls/ policies/ procedures related to oversight of fire protection finance, including the preparation and timely review of standardized reports.  
MGO 02/2024 update;  
**Medium**

**(MGO) Action Plan:**

- Examples of standardized reports which should be prepared and reviewed on an on-going basis:
1. Payroll coding/ exceptions
  2. Co-op fund classification
  3. Project coding, including large fire coding
  4. Spend against budget limitation
  5. Emergency cost estimate reports
  6. Severity Summary and Dashboard

**MGO Observation:**

Reports compiled for oversight of fire protection finance appear to be ad-hoc, manually manipulated, and prepared on an as needed basis. Formalized policies and procedures related to the preparation and review of fire protection finance related reports do not appear to exist based on review of documented finance/ accounting related documents and inquiry with ODF Operations and Administrative Branches personnel.

**MGO Potential Impact / Risk:**

Use of ad-hoc and manually manipulated reports for oversight of fire protection finance could result in the use of incomplete and inaccurate data for management decisions. Additionally, the lack of formalized policies and procedures and inefficiencies could lead to duplication of efforts.

**ODF Management Response:**

ODF agrees with this recommendation and has recognized ad hoc reporting as problematic for efficiencies, accuracy, standardization, and confidence in various financial processes. The Administrative Branch has identified and begun to implement numerous financial and budget reports within existing systems and has been developing the to address this need. Some of the identified reports regarding fire costs within the MAP will take some significant process changes both within Salem and the district offices, as well as on fires. IT solutions can greatly benefit this effort but are not required to begin undertaking the needed process changes to facilitate reporting. Procedures are being developed to codify these business practices while defining roles and responsibilities across the agency.

| Deliverable Identification |                                                                                                                                                                                                                                       | Owner                                   | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review |     |     |     | Supporting Documentation                                                                 |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|--------------------|-----|-----|-----|------------------------------------------------------------------------------------------|
| ✓                          | Deliverable Name                                                                                                                                                                                                                      |                                         |                           | Status Indicator   | Status               |                                     | District Business  | LT  | ET  | BOF |                                                                                          |
| <b>MILESTONES</b>          |                                                                                                                                                                                                                                       |                                         |                           |                    |                      |                                     |                    |     |     |     |                                                                                          |
| ✓                          | Jan. 2024 Update: executive leadership transitions in 2022-2023, Admin Modernization Program dismantled, positions reorganized under the I.T. Program, I.T. Governance established, ODF organizational restructuring throughout 2023. | State Forester                          | 01/01/2024                | ●                  | Complete             | State Forester                      | n/a                | n/a | n/a |     | Emails ODF Leadership Transitions, ET monthly summaries, AMP Overview, ODF Org Structure |
| ✓                          | Jan. 2024 Update: ODF Finance Unit submit IT Project Initiation form for a new OFRS application to the IT Steering Committee (ITSC)                                                                                                   | Business Services                       | 12/20/2023                | ●                  | Complete             | IT Steering Committee               | n/a                | n/a | n/a |     | IT Project Initiation Form - Financial Reporting Hub 12/20/2023                          |
| ✓                          | Jan. 2024 Update: IT Steering Committee (ITSC) considered new IT Project for a new OFRS / Financial Reporting Hub and approved the project for continuation through governance and development processes.                             | IT Steering Committee                   | 01/02/2024                | ●                  | Complete             | IT Steering Committee               | n/a                | n/a | n/a |     | IT Steering Committee Meeting Summary 01/02/2024                                         |
| ✓                          | Inventory of existing standard and non-standard reports sent to the field (MGO)                                                                                                                                                       | Financial Services Manager              | 07/30/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | n/a                | n/a | n/a |     | Inventory of reports                                                                     |
| ✓                          | Monthly Transactions Report from OBIEE (MGO)                                                                                                                                                                                          | Financial Services Manager              | 06/30/2022                | ●                  | Complete             | Assistant Deputy Director for Admin | TBD                | n/a | n/a |     | OBIEE FY2023 Monthly Transactions Report w/Pivot Tables 09.22                            |
|                            | Payroll Coding /Exceptions Report - reviewed and standards defined (MGO)                                                                                                                                                              | Admin Modernization Program             | TBD                       | ●                  | In Review / Underway | Assistant Deputy Director for Admin | TBD                | n/a | n/a |     |                                                                                          |
|                            | Co-op Fund Classification Report - reviewed and standards defined (MGO)                                                                                                                                                               | Financial Services Manager              | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                | n/a | n/a |     |                                                                                          |
|                            | Spend Against Budget Limitation Report - reviewed and standards defined (MGO)                                                                                                                                                         | Financial Services Manager              | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                | n/a | n/a |     |                                                                                          |
| ✓                          | Emergency Cost Estimate Reports - reviewed and standards defined (MGO)                                                                                                                                                                | EFCC Committee Administrator            | 06/30/2022                | ●                  | Complete             | Financial Services Manager          | TBD                | n/a | n/a |     | 2022 Fire Season Emergency Cost Estimate 10-21-22                                        |
|                            | Severity Summary and Dashboard - new report developed and standards defined (MGO)                                                                                                                                                     | Protection Finance Manager              | TBD                       | ●                  | Not Started          | Fire Protection Deputy Chief        | TBD                | n/a | n/a |     |                                                                                          |
| ✓                          | AR/AP Tracker for external partners (MGO)                                                                                                                                                                                             | Protection Finance Manager              | 12/31/2021                | ●                  | Complete             | Deputy Fire Protection Chief        | Jan-22             | n/a | n/a |     | AR/AP Tracker for Aging                                                                  |
| ✓                          | Automated Daily Cash Tracker Registers (MGO)                                                                                                                                                                                          | Admin Modernization Program             | Done                      | ●                  | Complete             | Deputy Director for Administration  | n/a                | n/a | n/a |     | Daily CashTracker w/ Attachments Examples: 11.01.22 and 10.14.22                         |
| ✓                          | Cash and Appropriation Projection Tool for CFO/LFO Monthly Meeting (MGO)                                                                                                                                                              | Asst Deputy Director for Administration | Done                      | ●                  | Complete             | Deputy Director for Administration  | n/a                | n/a | n/a |     | ODF FY22 Appn Cash Outlook 1-18-22                                                       |
| ✓                          | Monthly Meeting with DAS Chief Financial Officer and Legislative Fiscal Officer (MGO)                                                                                                                                                 | Deputy Director for Administration      | Done                      | ●                  | Complete             | State Forester                      | n/a                | n/a | n/a |     | Outlook Meeting: Monthly Cash Flow Checkin                                               |
| ✓                          | ODF Financial Outlook Runway (new) (MGO)                                                                                                                                                                                              | Financial Services Manager              | Done                      | ●                  | Complete             | Deputy Director for Administration  | n/a                | n/a | n/a |     | ODF Financial Outlook Runway                                                             |



# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #13 - Oversight Reports - AP and AR systems

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low\_per** ODF Administrative Branch should establish documented controls/ policies/ procedures related to oversight of fire protection finance, including the preparation and timely review of standardized reports.

MGO  
02/2024  
update;  
**Medium**

**(MGO) Action Plan:**

- Examples of standardized reports which should be prepared and reviewed on an on-going basis:
1. Payroll coding/ exceptions
  2. Co-op fund classification
  3. Project coding, including large fire coding
  4. Spend against budget limitation
  5. Emergency cost estimate reports
  6. Severity Summary and Dashboard

**MGO Observation:**

Reports compiled for oversight of fire protection finance appear to be ad-hoc, manually manipulated, and prepared on an as needed basis. Formalized policies and procedures related to the preparation and review of fire protection finance related reports do not appear to exist based on review of documented finance/ accounting related documents and inquiry with ODF Operations and Administrative Branches personnel.

**MGO Potential Impact / Risk:**

Use of ad-hoc and manually manipulated reports for oversight of fire protection finance could result in the use of incomplete and inaccurate data for management decisions. Additionally, the lack of formalized policies and procedures and inefficiencies could lead to duplication of efforts.

**ODF Management Response:**

ODF agrees with this recommendation and has recognized ad hoc reporting as problematic for efficiencies, accuracy, standardization, and confidence in various financial processes. The Administrative Branch has identified and begun to implement numerous financial and budget reports within existing systems and has been developing the to address this need. Some of the identified reports regarding fire costs within the MAP will take some significant process changes both within Salem and the district offices, as well as on fires. IT solutions can greatly benefit this effort but are not required to begin undertaking the needed process changes to facilitate reporting. Procedures are being developed to codify these business practices while defining roles and responsibilities across the agency.

| Deliverable Identification                                 |                                                                                        | Owner                               | Estimated Completion Date | Deliverable Status |                 | Approver(s)                         | Deliverable Review |        |        |        | Supporting Documentation                                                                 |
|------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|-----------------|-------------------------------------|--------------------|--------|--------|--------|------------------------------------------------------------------------------------------|
| ✓                                                          | Deliverable Name                                                                       |                                     |                           | Status Indicator   | Status          |                                     | District Business  | LT     | ET     | BOF    |                                                                                          |
| ✓                                                          | Cost Share Tracker developed (MGO)                                                     | Protection Finance Manager          | 05/17/2022                | ●                  | Complete        | Deputy Fire Protection Chief        | n/a                | n/a    | n/a    |        | Cost Share Tracker, FS Incident Cost & Cost Share Estimate Tracker                       |
| ✓                                                          | Outstanding Assets & Liabilities Tracker (MGO)                                         | Protection Finance Manager          | 06/23/2021                | ●                  | Complete        | Deputy Director for Administration  | Jun-21             | n/a    | n/a    |        | Outstanding Assets & Liabilities Tracker                                                 |
| ✓                                                          | Co-op Tracker developed (MGO)                                                          | Protection Finance Manager          | 06/23/2021                | ●                  | Complete        | Deputy Fire Protection Chief        | Jun-21             | n/a    | n/a    |        | Outstanding Assets & Liabilities Tracker, FS Incident Cost & Cost Share Estimate Tracker |
|                                                            | District Fiscal Budgets to Biennial Report - reviewed and standards defined (MGO)      | Financial Services Manager          | TBD                       | ●                  | Not Started     | Assistant Deputy Director for Admin | TBD                | n/a    | n/a    |        |                                                                                          |
|                                                            | Biennial Budget to Actual Expenditures Report - reviewed and standards defined (MGO)   | Financial Services Manager          | TBD                       | ●                  | Not Started     | Assistant Deputy Director for Admin | TBD                | n/a    | n/a    |        |                                                                                          |
|                                                            | Additional standardized reports not defined in MGO report (TBD)                        | Financial Services Manager          | TBD                       | ●                  | Not Started     | Assistant Deputy Director for Admin | TBD                | n/a    | n/a    |        |                                                                                          |
| ✓                                                          | Monthly Financial Condition Report for Legislative, Executive, and Board (MGO)         | Deputy Director for Administration  | 08/27/2021                | ●                  | Complete        | State Forester                      | Aug-21             | Aug-21 | Aug-21 | Aug-21 | ODF - Monthly Financial Condition Report(s)                                              |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                        |                                     |                           |                    |                 |                                     |                    |        |        |        |                                                                                          |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                        |                                     |                           |                    |                 |                                     |                    |        |        |        |                                                                                          |
| ✓                                                          | ODF Policy - Financial Oversight of the Board of Forestry (MGO)                        | Deputy Director for Administration  | 04/12/2022                | ●                  | Complete        | State Forester                      | Apr-22             | Apr-22 | Apr-22 | Mar-22 | ODF Policy - Financial Oversight of the Board of Forestry                                |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                        |                                     |                           |                    |                 |                                     |                    |        |        |        |                                                                                          |
|                                                            | Financial Reporting procedures for preparation of each standardized report (TBD) (MGO) | Financial Services Manager          | TBD                       | ●                  | Not Started     | Assistant Deputy Director for Admin | TBD                | n/a    | n/a    |        |                                                                                          |
|                                                            | Financial Oversight procedures for review of each standardized report (TBD) (MGO)      | Financial Services Manager          | TBD                       | ●                  | Not Started     | Assistant Deputy Director for Admin | TBD                | n/a    | n/a    |        |                                                                                          |
| ✓                                                          | Financial Outlook Runway Procedures (MGO)                                              | Financial Services Manager          | Done                      | ●                  | Complete        | Assistant Deputy Director for Admin | TBD                | n/a    | n/a    |        | Monthly Runway Procedures v2                                                             |
| ✓                                                          | Integrated Fiscal Budget Instructions                                                  | Protection Fiscal Analyst 2         | 01/25/2022                | ●                  | Complete        | Protection Finance Manager          | TBD                | TBD    | n/a    |        | FY23 Integrated Fiscal Budget Instructions Final 01.25.22                                |
|                                                            | Budget Tracking Procedures                                                             | Assistant Deputy Director for Admin | 06/30/2023                | ●                  | Being Initiated | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |        |                                                                                          |
|                                                            | Budget Reconciliation Procedures                                                       | Assistant Deputy Director for Admin | 06/30/2023                | ●                  | Being Initiated | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |        |                                                                                          |
|                                                            | OFRS Reporting Tool Use Procedures                                                     | Financial Services Manager          | TBD                       | ●                  | Not Started     | Assistant Deputy Director for Admin | TBD                | n/a    | n/a    |        |                                                                                          |
|                                                            | Procedures for Correcting Payroll                                                      | Financial Services Manager          | TBD                       | ●                  | Not Started     | Assistant Deputy Director for Admin | TBD                | n/a    | n/a    |        |                                                                                          |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                        |                                     |                           |                    |                 |                                     |                    |        |        |        |                                                                                          |
| ✓                                                          | Chapter 80 - Cost Accounting and Reporting and Cost Shares (review/update) (MGO)       | Protection Finance Manager          | 06/15/2021                | ●                  | Complete        | Fire Protection Deputy Chief        | May-23             | n/a    | n/a    |        | Incident Business Finance Guidelines (Green Book)                                        |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                        |                                     |                           |                    |                 |                                     |                    |        |        |        |                                                                                          |
|                                                            | n/a                                                                                    | n/a                                 | n/a                       | n/a                | n/a             | n/a                                 | n/a                | n/a    | n/a    | n/a    | n/a                                                                                      |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                        |                                     |                           |                    |                 |                                     |                    |        |        |        |                                                                                          |
|                                                            | Report designs integrated into OFRS application                                        | Admin Modernization Program         | TBD                       | ●                  | Not Started     | Deputy Director for Administration  | TBD                | TBD    | TBD    |        |                                                                                          |
| <b>COMMUNICATION PLANNING</b>                              |                                                                                        |                                     |                           |                    |                 |                                     |                    |        |        |        |                                                                                          |
|                                                            | Deployment of new OFRS Reporting Tool                                                  | Admin Modernization Program         | TBD                       | ●                  | Not Started     | Deputy Director for Administration  | TBD                | TBD    | TBD    |        | AGENDA ITEM 6                                                                            |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #13 - Oversight Reports - AP and AR systems

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as **Implemented, with the risk rating reduced to Low.** - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per ODF Administrative Branch should establish documented controls/ policies/ procedures related to oversight of fire protection finance, including the preparation and timely review of standardized reports.  
MGO 02/2024 update;  
**Medium**

**(MGO) Action Plan:**

- Examples of standardized reports which should be prepared and reviewed on an on-going basis:
1. Payroll coding/ exceptions
  2. Co-op fund classification
  3. Project coding, including large fire coding
  4. Spend against budget limitation
  5. Emergency cost estimate reports
  6. Severity Summary and Dashboard

**MGO Observation:**

Reports compiled for oversight of fire protection finance appear to be ad-hoc, manually manipulated, and prepared on an as needed basis. Formalized policies and procedures related to the preparation and review of fire protection finance related reports do not appear to exist based on review of documented finance/ accounting related documents and inquiry with ODF Operations and Administrative Branches personnel.

**MGO Potential Impact / Risk:**

Use of ad-hoc and manually manipulated reports for oversight of fire protection finance could result in the use of incomplete and inaccurate data for management decisions. Additionally, the lack of formalized policies and procedures and inefficiencies could lead to duplication of efforts.

**ODF Management Response:**

ODF agrees with this recommendation and has recognized ad hoc reporting as problematic for efficiencies, accuracy, standardization, and confidence in various financial processes. The Administrative Branch has identified and begun to implement numerous financial and budget reports within existing systems and has been developing the to address this need. Some of the identified reports regarding fire costs within the MAP will take some significant process changes both within Salem and the district offices, as well as on fires. IT solutions can greatly benefit this effort but are not required to begin undertaking the needed process changes to facilitate reporting. Procedures are being developed to codify these business practices while defining roles and responsibilities across the agency.

| Deliverable Identification                                      |                                                                       | Owner                               | Estimated Completion Date | Deliverable Status |             | Approver(s)                         | Deliverable Review |     |     |     | Supporting Documentation |
|-----------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|-------------|-------------------------------------|--------------------|-----|-----|-----|--------------------------|
| v                                                               | Deliverable Name                                                      |                                     |                           | Status Indicator   | Status      |                                     | District Business  | LT  | ET  | BOF |                          |
| <b>TRAINING NEEDS</b>                                           |                                                                       |                                     |                           |                    |             |                                     |                    |     |     |     |                          |
|                                                                 | Training plan for use of the OFRS Reporting Tool                      | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                | TBD | TBD |     |                          |
|                                                                 | Training module on the use of the OFRS Reporting Tool                 | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                | TBD | TBD |     |                          |
|                                                                 | Correcting Payroll training module                                    | Financial Services Manager          | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | n/a                | n/a | n/a |     |                          |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                       |                                     |                           |                    |             |                                     |                    |     |     |     |                          |
|                                                                 | OFRS Reporting Tool updates, upgrades, and maintenance                | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                | TBD | TBD |     |                          |
|                                                                 | Review and update policy/procedures to meet changing needs (annually) | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started | Deputy Director for Administration  | n/a                | n/a | n/a |     |                          |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated         | Financial Services Manager          | 06/30/2025                | ●                  | Not Started | Assistant Deputy Director for Admin | n/a                | n/a | n/a |     |                          |
|                                                                 | Position Descriptions updated w/duties                                | Financial Services Manager          | 06/30/2025                | ●                  | Not Started | Human Resources Analyst             | n/a                | n/a | n/a |     |                          |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                       |                                     |                           |                    |             |                                     |                    |     |     |     |                          |
|                                                                 | n/a                                                                   | n/a                                 | n/a                       | n/a                | n/a         | n/a                                 | n/a                | n/a | n/a | n/a | n/a                      |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #14 - Training (Training/Onboarding for accounting personnel in Salem and Field)

**ET Sponsor:** Human Resources Manager

**Due Date:** 06/30/2022

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low\_per** The ODF Administrative Branch should develop a robust onboarding and training program for all finance and accounting personnel or those with finance and accounting related responsibilities.

MGO  
02/2024  
update;  
~~Medium-~~

**(MGO) Action Plan:**

1. Create a set of onboarding and ongoing training documents for all individuals with finance/ accounting related responsibilities. The onboarding training should include: (1) use of financial systems; (2) financial policies, procedures and processes; (3) monthly, quarterly, and annual reporting requirements; and (4) ODFnet and other available information and training resources.  
2. Specify the required policies and procedures that must be reviewed and understood, along with the applicable finance systems, desktop procedures, and ongoing reporting requirements.

**MGO Observation:**

Based on our inquiry with ODF Administrative Branch personnel, there are no standard processes or procedures for the onboarding of finance or accounting personnel as related to financial systems and processes.

**MGO Potential Impact / Risk:**

Lack of sufficient training could lead to the use of inefficient or incorrect processes by finance and accounting personnel, which could result in errors in financial reporting and inefficiencies.

**ODF Management Response:**

ODF agrees with this recommendation and recognizes the need for standardized onboarding and training. Finance staff are actively revising guidance, procedures, and learning modules to aid in training employees on our new and existing financial systems and processes and Protection Finance staff have put together a robust fire finance training and annual refresher training. To help facilitate employee onboarding and build accountability for completion of training, the State of Oregon enterprise is currently implementing a new statewide Learning Management System that will replace the existing outdated system and be fully integrated with the state's Workday human resource management system. A financial curriculum that includes components listed in this sub-recommendation can be developed and assigned to employees with finance / accounting related responsibilities for both the initial onboarding stage and to facilitate ongoing training as well. Defining the core training requirements of the financial curriculum is the initial step in defining a roadmap that will assist with training module development and work planning for additional documentation needed to support our employees. Dedicated project capacity will be needed within the Finance and HR programs during 2021-2022 to support implementation of this new learning system and development of financial curriculum.

| Deliverable Identification                                 |                                                                                                                                                                           | Owner                               | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review         |        |     |     | Supporting Documentation                                           |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|----------------------------|--------|-----|-----|--------------------------------------------------------------------|
| ✓                                                          | Deliverable Name                                                                                                                                                          |                                     |                           | Status Indicator   | Status               |                                     | District Business Managers | LT     | ET  | BOF |                                                                    |
| <b>MILESTONES</b>                                          |                                                                                                                                                                           |                                     |                           |                    |                      |                                     |                            |        |     |     |                                                                    |
| ✓                                                          | Revise onboarding checklist for all employees to integrate required statewide policies and trainings, also includes list of additional trainings manager can assign (MGO) | Human Resources Manager             | 02/16/2024                | ●                  | Complete             | Deputy Director for Administration  | TBD                        | TBD    | TBD |     | ODF Onboarding Checklists 021624                                   |
| ✓                                                          | Update onboarding checklist for finance positions with key policies and training (MGO)                                                                                    | Protection Finance Manager          | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD |     | Incident Trainings and Tools Needed to Prepare for Incidents       |
|                                                            | Onboarding outline identifying position and system needs for each classification                                                                                          | Financial Services Manager          | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD |     |                                                                    |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                                           |                                     |                           |                    |                      |                                     |                            |        |     |     |                                                                    |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                                           |                                     |                           |                    |                      |                                     |                            |        |     |     |                                                                    |
|                                                            | TBD                                                                                                                                                                       | TBD                                 | TBD                       | TBD                | TBD                  | TBD                                 | TBD                        | TBD    | TBD |     |                                                                    |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                                           |                                     |                           |                    |                      |                                     |                            |        |     |     |                                                                    |
|                                                            | TBD                                                                                                                                                                       | TBD                                 | TBD                       | TBD                | TBD                  | TBD                                 | TBD                        | TBD    | TBD |     |                                                                    |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                                           |                                     |                           |                    |                      |                                     |                            |        |     |     |                                                                    |
| ✓                                                          | Supplemental Appendices Links for each Chapter (review/update) (MGO)                                                                                                      | Incident Finance / FEMA Manager     | 04/30/2023                | ●                  | Complete             | Protection Finance Manager          | May-23                     | n/a    | n/a |     | ODF Protection Finance Hub - Electronic Records - Incident Finance |
| ✓                                                          | Updating Plan for Greenbook (review/update) (MGO)                                                                                                                         | Incident Finance / FEMA Manager     | 06/30/2022                | ●                  | Complete             | Protection Finance Manager          | May-23                     | n/a    | n/a |     | Incident Business Finance Guidelines (Green Book)                  |
|                                                            | Chapters requiring updates or modifications in reference to Admin training modules                                                                                        | Incident Finance / FEMA Manager     | TBD                       | ●                  | Not Started          | Protection Finance Manager          | May-22                     | May-22 | n/a |     |                                                                    |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                                           |                                     |                           |                    |                      |                                     |                            |        |     |     |                                                                    |
|                                                            | TBD                                                                                                                                                                       | TBD                                 | TBD                       | TBD                | TBD                  | TBD                                 | TBD                        | TBD    | TBD |     |                                                                    |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                                                                                                           |                                     |                           |                    |                      |                                     |                            |        |     |     |                                                                    |
|                                                            | n/a                                                                                                                                                                       | n/a                                 | n/a                       | n/a                | n/a                  | n/a                                 | n/a                        | n/a    | n/a | n/a | n/a                                                                |
| <b>COMMUNICATION PLANNING</b>                              |                                                                                                                                                                           |                                     |                           |                    |                      |                                     |                            |        |     |     |                                                                    |
| ✓                                                          | Monthly District Administrative Round Table (DART) Meetings                                                                                                               | Assistant Deputy Director for Admin | Done                      | ●                  | Complete             | Deputy Director for Administration  | n/a                        | n/a    | n/a |     | Example: DART Agenda Notes 2022.11.02                              |
| ✓                                                          | Communications on policy/procedural changes to affected personnel and supervisors                                                                                         | Human Resources Manager             | 02/16/2024                | ●                  | Complete             | Deputy Director for Administration  | TBD                        | TBD    | TBD |     | ODF Onboarding Checklists 021624                                   |
| ✓                                                          | Communications on new or revised financial training opportunities                                                                                                         | Incident Finance / FEMA Manager     | 05/30/2023                | ●                  | Complete             | Protection Finance Manager          | May-23                     | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda                       |
| <b>TRAINING NEEDS</b>                                      |                                                                                                                                                                           |                                     |                           |                    |                      |                                     |                            |        |     |     |                                                                    |
|                                                            | Framework/guidance for developing trainings on policy & procedure                                                                                                         | Operations & Policy Analyst LD      | TBD                       | ●                  | In Review / Underway | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD |     |                                                                    |
|                                                            | Training for hiring managers for requirements in the onboarding of financial positions                                                                                    | Financial Services Manager          | 06/30/2022                | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD |     |                                                                    |
|                                                            | Identify gaps in person vs. position, conduct needs assesment and provide training to bridge gaps                                                                         | Financial Services Manager          | 06/30/2022                | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD |     |                                                                    |
| ✓                                                          | Use of Workday Learning to assign required trainings at onboarding and annually (MGO)                                                                                     | Human Resources Manager             | 02/16/2024                | ●                  | Complete             | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD |     | ODF Onboarding Checklists 021624                                   |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #14 - Training (Training/Onboarding for accounting personnel in Salem and Field)

**ET Sponsor:** Human Resources Manager

**Due Date:** 06/30/2022

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low per MGO 02/2024 update;** The ODF Administrative Branch should develop a robust onboarding and training program for all finance and accounting personnel or those with finance and accounting related responsibilities.

**Medium-**

**(MGO) Action Plan:**

1. Create a set of onboarding and ongoing training documents for all individuals with finance/ accounting related responsibilities. The onboarding training should include: (1) use of financial systems; (2) financial policies, procedures and processes; (3) monthly, quarterly, and annual reporting requirements; and (4) ODFnet and other available information and training resources.  
2. Specify the required policies and procedures that must be reviewed and understood, along with the applicable finance systems, desktop procedures, and ongoing reporting requirements.

**MGO Observation:**

Based on our inquiry with ODF Administrative Branch personnel, there are no standard processes or procedures for the onboarding of finance or accounting personnel as related to financial systems and processes.

**MGO Potential Impact / Risk:**

Lack of sufficient training could lead to the use of inefficient or incorrect processes by finance and accounting personnel, which could result in errors in financial reporting and inefficiencies.

**ODF Management Response:**

ODF agrees with this recommendation and recognizes the need for standardized onboarding and training. Finance staff are actively revising guidance, procedures, and learning modules to aid in training employees on our new and existing financial systems and processes and Protection Finance staff have put together a robust fire finance training and annual refresher training. To help facilitate employee onboarding and build accountability for completion of training, the State of Oregon enterprise is currently implementing a new statewide Learning Management System that will replace the existing outdated system and be fully integrated with the state's Workday human resource management system. A financial curriculum that includes components listed in this sub-recommendation can be developed and assigned to employees with finance / accounting related responsibilities for both the initial onboarding stage and to facilitate ongoing training as well. Defining the core training requirements of the financial curriculum is the initial step in defining a roadmap that will assist with training module development and work planning for additional documentation needed to support our employees. Dedicated project capacity will be needed within the Finance and HR programs during 2021-2022 to support implementation of this new learning system and development of financial curriculum.

| Deliverable Identification                                      |                                                                                                                                                                                  | Owner                               | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review         |        |     |     | Supporting Documentation                                                                                                                       |
|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|----------------------------|--------|-----|-----|------------------------------------------------------------------------------------------------------------------------------------------------|
| v                                                               | Deliverable Name                                                                                                                                                                 |                                     |                           | Status Indicator   | Status               |                                     | District Business Managers | LT     | ET  | BOF |                                                                                                                                                |
|                                                                 | ODF Delegation of Authorities Policy Training                                                                                                                                    | Operations & Policy Analyst LD      | TBD                       | ●                  | In Review / Underway | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD |     |                                                                                                                                                |
|                                                                 | Use of Financial Systems - Admin Training module (MGO)                                                                                                                           | Financial Services Manager          | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD |     |                                                                                                                                                |
|                                                                 | Financial Policies, Procedures, and Processes - Admin Training module (MGO)                                                                                                      | Financial Services Manager          | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD |     |                                                                                                                                                |
|                                                                 | Financial Reporting Requirements - Admin Training module (MGO)                                                                                                                   | Financial Services Manager          | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD |     |                                                                                                                                                |
|                                                                 | Financial References, Tools, and Resources - Admin Training module (MGO)                                                                                                         | Financial Services Manager          | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | TBD    | TBD |     |                                                                                                                                                |
| v                                                               | Procedures for electronic management of each incident finance document type - what, when and how to capture, create, save and share documents (w/implementation of system) (MGO) | Protection Finance Manager          | 06/30/2022                | ●                  | Complete             | Financial Services Manager          | TBD                        | TBD    | TBD |     | ElectronicRecords - ODF Protection Finance Hub, Google Drive, Incident Finance, Folder Structure Naming Convention, and Uploading Instructions |
| v                                                               | Fire Finance Training (annually)                                                                                                                                                 | Incident Finance / FEMA Manager     | 05/30/2023                | ●                  | Complete             | Protection Finance Manager          | May-23                     | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda                                                                                                   |
| v                                                               | Dispatch and IMT trainings - update on new processes (annually)                                                                                                                  | Incident Finance / FEMA Manager     | 05/30/2023                | ●                  | Complete             | Protection Finance Manager          | May-23                     | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda, 2023 Incident Management Team Training                                                           |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                                                                                                                  |                                     |                           |                    |                      |                                     |                            |        |     |     |                                                                                                                                                |
|                                                                 | Training modules modified to reflect any new or changed processes/procedures                                                                                                     | Financial Services Manager          | 06/30/2024                | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | TBD    | n/a |     |                                                                                                                                                |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated                                                                                                                    | Financial Services Manager          | 06/30/2025                | ●                  | Not Started          | Assistant Deputy Director for Admin | n/a                        | n/a    | n/a |     |                                                                                                                                                |
|                                                                 | Position Descriptions updated w/duties                                                                                                                                           | Financial Services Manager          | 06/30/2025                | ●                  | Not Started          | Human Resources Analyst             | n/a                        | n/a    | n/a |     |                                                                                                                                                |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                                                                                                                  |                                     |                           |                    |                      |                                     |                            |        |     |     |                                                                                                                                                |
|                                                                 | Training module development capacity to be determined as deliverables progress to consider enhanced implementation through upcoming budget development cycles.                   | Assistant Deputy Director for Admin | TBD                       | TBD                | TBD                  | TBD                                 | TBD                        | TBD    | TBD |     |                                                                                                                                                |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #15 - Field Protection Districts Oversight

**ET Sponsor:** Deputy Director for Operations

**Due Date:** 06/30/2022

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per ODF Operations and Administrative Branches should develop and implement standardized processes and procedures for the Field Protection Districts, and assist in the implementation and continued oversight of the processes and procedures to ensure consistency in application.

02/2024 update;

~~Medium-~~

**ODF Management Response:**

ODF agrees with this recommendation. Policies, procedures and process documentation is a key tenet of establishing authority, responsibility and accountability among agency staff and managers. The Green Book is designed to be a field guide of fire incident business process and procedures that are carried out on incident and through the field district offices. This guide will continue to be developed and regularly revised to clearly define these incident business processes. Other fire business is centralized to ODF Headquarters and coordination work across the Operations and Administrative Branches. Those processes should be captured in agency policy and procedure, or individual employee desk manuals, instead of the Green Book. ODF will continue to revise and develop this necessary documentation of business practices. Furthermore, providing the appropriate level of training prior to season, and ongoing communication throughout fire season, across field and division leadership and staff, regarding these business processes, will ensure consistency in accountability for efficiency in performance up through the chain of command.

**(MGO) Action Plan:**

1. Update Green Book to clearly define all fire incident business processes.
2. Prepare standardized policies, procedures, flow charts, and/or desk manuals related to finance and accounting, including implementation and oversight processes and responsible parties.

**MGO Observation:**

During our site visits to the Field Protection Districts and ODF Operations (headquarters), we noted that the Field Protection Districts appear to operate independently and lack standardized processes and procedures.

**MGO Potential Impact / Risk:**

Lack of standardized processes and procedures across the Field Protection Districts could lead to inconsistencies in finance and accounting related transactions resulting in inaccurate and/or incomplete financial information.

| Deliverable Identification                            |                                                                                                                                                                                | Owner                                           | Estimated Completion Date | Deliverable Status |                      | Approver(s)                                     | Review Planning   |        |        |     | Supporting Documentation                                                                                    |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|---------------------------|--------------------|----------------------|-------------------------------------------------|-------------------|--------|--------|-----|-------------------------------------------------------------------------------------------------------------|
| √                                                     | Deliverable Name                                                                                                                                                               |                                                 |                           | Status Indicator   | Status               |                                                 | District Business | LT     | ET     | BOF |                                                                                                             |
| <b>MILESTONES</b>                                     |                                                                                                                                                                                |                                                 |                           |                    |                      |                                                 |                   |        |        |     |                                                                                                             |
| √                                                     | ODF - Protection Finance Hub - standardized process, procedures, and guidance for incident business , with forms, electronic record storage, and financial trackers (MGO)      | Financial Services Manager                      | 06/30/2022                | ●                  | Complete             | Assistant Deputy Director for Admin             | Jul-22            | Jul-22 | n/a    |     | ODF Protection Finance Hub, Electronic Records - Incident Finance                                           |
|                                                       | Inventory of employee desk manual contents within key finance positions                                                                                                        | Financial Services Manager                      | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin             | Jul-22            | Jul-22 | Jun-22 |     |                                                                                                             |
|                                                       | Evaluation of desk manual contents to consider establishing formal procedures                                                                                                  | Financial Services Manager                      | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin             | Jul-22            | Jul-22 | Jun-22 |     |                                                                                                             |
|                                                       | Defined, modernized, desk manual template for use in agency                                                                                                                    | Senior Strategy Manager                         | TBD                       | ●                  | Not Started          | Deputy Director for Administration              | Jul-22            | Jul-22 | Jun-22 |     |                                                                                                             |
|                                                       | Timeline and expectation delivered for codifying employee desk manuals                                                                                                         | Financial Services Manager                      | TBD                       | ●                  | Not Started          | Assistant Deputy Director for Admin             | Jul-22            | Jul-22 | Jun-22 |     |                                                                                                             |
| √                                                     | Monthly District Administrative Round Table (DART) Meetings                                                                                                                    | Assistant Deputy Director for Admin             | Done                      | ●                  | Complete             | Deputy Director for Administration              | n/a               | n/a    | n/a    |     | Example: DART Agenda Notes 2022.11.02                                                                       |
| √                                                     | Re-established Incident Finance Committee to include incident after-action reviews of financial accounting, resolving issues, and communicating results (MGO)                  | Financial Services Manager                      | 11/02/2022                | ●                  | Complete             | Assistant Deputy Director for Admin             | Nov-22            | Nov-22 | n/a    |     | DART Agenda Notes 2022.11.02                                                                                |
| √                                                     | Established new Incident Resource Agreement (IRA) Committee to perform seasonal after-action reviews of incident contracting practices and ensure continuous improvement (MGO) | Protection Contract Services Manager            | 11/04/2022                | ●                  | Complete             | Protection Operations Manager                   | Nov-22            | Nov-22 | n/a    |     | IRA Committee Charter 2022-2023, IRA AAR Survey                                                             |
| <b>POLICY AND PROCEDURES</b>                          |                                                                                                                                                                                |                                                 |                           |                    |                      |                                                 |                   |        |        |     |                                                                                                             |
| <b>ODF Policy (list topics and define milestones)</b> |                                                                                                                                                                                |                                                 |                           |                    |                      |                                                 |                   |        |        |     |                                                                                                             |
| √                                                     | ODF Directive 0-2-3-240 Accounting for Revenue, Receivable Transactions Rescinded                                                                                              | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin             | Jun-23            | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                                              |
| √                                                     | ODF Directive 0-2-3-204 Internal Controls Over Revenues and Receivables Rescinded                                                                                              | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin             | Jun-23            | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                                              |
| √                                                     | ODF Policy - Accounting for Revenue and Receivable Transactions (MGO)                                                                                                          | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin             | Jun-23            | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions                                             |
| √                                                     | Redefined workloads and oversight process (Examples: Quarterly Distribution to Counties for Timber Sales, Program Accountant's oversight of financial reports) (MGO)           | Financial Services Manager                      | Done                      | ●                  | Complete             | Deputy Director for Administration              | n/a               | n/a    | n/a    |     | Email: Chase providing background on new roles and responsibilities                                         |
| √                                                     | Roles defined for ODF Administration and Operations for recording AR/Revenue (MGO)                                                                                             | Financial Services, Operating Programs          | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin             | Jun-23            | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions                                             |
| √                                                     | Updated policy includes defined responsibilities for ODF Admin and Operations for collection of invoices, past due, exempt and non-exempt invoices (MGO)                       | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin             | Jun-23            | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions                                             |
|                                                       | ODF Directive 1-2-7-001 Guidelines for Eligibility of Firefighting Costs for the Oregon Forest Land Protection Fund 07/01/2020 (revise from directive to policy)               | Oregon Forestland Protection Fund Administrator | TBD                       | ●                  | Not Started          | Deputy Director for Administration              | Jul-22            | Jul-22 | Jun-22 |     |                                                                                                             |
|                                                       | ODF Policy - Procurement (updated/new) (MGO)                                                                                                                                   | Contract Services Program Manager               | 06/30/2022                | ●                  | In Review / Underway | Deputy Director for Administration              | TBD               | TBD    | TBD    |     |                                                                                                             |
| √                                                     | ODF Policy - Signature Authority (updated) (MGO)                                                                                                                               | Deputy Director for Administration              | 12/30/2021                | ●                  | Complete             | State Forester                                  | Oct-21            | Dec-21 | Sep-21 |     | ODF Policy - Delegation of Authorities                                                                      |
| √                                                     | ODF Policy - Accounts Payable (AP) / Accounting for Expenditure Transactions (MGO)                                                                                             | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration              | Jun-23            | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Expenditure Transactions                                                        |
| <b>ODF Procedures (list topic(s), define each)</b>    |                                                                                                                                                                                |                                                 |                           |                    |                      |                                                 |                   |        |        |     |                                                                                                             |
| √                                                     | Cost Estimate and Cost Share Consolidation Procedures for Protection Finance and Oregon Forestland Protection Fund Administrator w/focus on systems used (MGO)                 | Protection Finance Manager                      | 06/30/2022                | ●                  | Complete             | Oregon Forestland Protection Fund Administrator | Jul-22            | Jul-22 | n/a    |     | Incident Cost Estimate Guide, Incident Business Finance Guidelines (Green Book)                             |
| √                                                     | EFCC, Operations, Administrative Joint Financial Review Procedures (MGO)                                                                                                       | Oregon Forestland Protection Fund Administrator | 01/19/2022                | ●                  | Complete             | Deputy Director for Administration              | Jan-22            | Jan-22 | n/a    |     | Email: Large Fire Audit Plan 2021 Fire Season, Auditing the Draft Emergency Fire Claim 2022 and Attachments |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #15 - Field Protection Districts Oversight

**ET Sponsor:** Deputy Director for Operations

**Due Date:** 06/30/2022

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per ODF Operations and Administrative Branches should develop and implement standardized processes and procedures for the Field Protection Districts, and assist in the implementation and continued oversight of the processes and procedures to ensure consistency in application.

**Medium-**

**ODF Management Response:**

ODF agrees with this recommendation. Policies, procedures and process documentation is a key tenet of establishing authority, responsibility and accountability among agency staff and managers. The Green Book is designed to be a field guide of fire incident business process and procedures that are carried out on incident and through the field district offices. This guide will continue to be developed and regularly revised to clearly define these incident business processes. Other fire business is centralized to ODF Headquarters and coordination work across the Operations and Administrative Branches. Those processes should be captured in agency policy and procedure, or individual employee desk manuals, instead of the Green Book. ODF will continue to revise and develop this necessary documentation of business practices. Furthermore, providing the appropriate level of training prior to season, and ongoing communication throughout fire season, across field and division leadership and staff, regarding these business processes, will ensure consistency in accountability for efficiency in performance up through the chain of command.

**(MGO) Action Plan:**

1. Update Green Book to clearly define all fire incident business processes.
2. Prepare standardized policies, procedures, flow charts, and/or desk manuals related to finance and accounting, including implementation and oversight processes and responsible parties.

**MGO Observation:**

During our site visits to the Field Protection Districts and ODF Operations (headquarters), we noted that the Field Protection Districts appear to operate independently and lack standardized processes and procedures.

**MGO Potential Impact / Risk:**

Lack of standardized processes and procedures across the Field Protection Districts could lead to inconsistencies in finance and accounting related transactions resulting in inaccurate and/or incomplete financial information.

| Deliverable Identification                                 |                                                                                    | Owner                           | Estimated Completion Date | Deliverable Status |                 | Approver(s)                        | Review Planning   |        |     |     | Supporting Documentation                                                             |
|------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------------|---------------------------|--------------------|-----------------|------------------------------------|-------------------|--------|-----|-----|--------------------------------------------------------------------------------------|
| √                                                          | Deliverable Name                                                                   |                                 |                           | Status Indicator   | Status          |                                    | District Business | LT     | ET  | BOF |                                                                                      |
|                                                            | Incident AAR and Financial Review Change Management Procedures                     | Protection Finance Manager      | TBD                       | ●                  | Not Started     | Financial Services Manager         | TBD               | TBD    | n/a |     |                                                                                      |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                    |                                 |                           |                    |                 |                                    |                   |        |     |     |                                                                                      |
| √                                                          | ODF Cost Estimate Generation (new)                                                 | Protection Finance Manager      | 06/30/2023                | ●                  | Complete        | Deputy Director for Administration | May-23            | n/a    | n/a |     | Incident Cost Estimate Guide on Protection Finance Hub                               |
|                                                            | Chapter 10 - Personnel (new) (MGO)                                                 | Incident Finance / FEMA Manager | 04/30/2023                | ●                  | Being Initiated | Protection Finance Manager         | May-23            | n/a    | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
|                                                            | Chapter 20 - Procurement and Agreements (new) (MGO)                                | Incident Finance / FEMA Manager | 04/30/2023                | ●                  | Being Initiated | Protection Finance Manager         | May-23            | n/a    | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
| √                                                          | Chapter 30 - Property Management (new) (MGO)                                       | Incident Finance / FEMA Manager | 09/30/2021                | ●                  | Complete        | Protection Finance Manager         | May-23            | n/a    | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
| √                                                          | Chapter 40 - Incident Business Management Coordination (review/update) (MGO)       | Incident Finance / FEMA Manager | 04/30/2023                | ●                  | Complete        | Protection Finance Manager         | May-23            | n/a    | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
| √                                                          | Chapter 50 - Interagency Cooperative Relations (new) (MGO)                         | Incident Finance / FEMA Manager | 04/30/2023                | ●                  | Complete        | Protection Finance Manager         | May-23            | n/a    | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
| √                                                          | Chapter 60 - Accident Investigation and Reporting (new) (MGO)                      | Incident Finance / FEMA Manager | 09/30/2021                | ●                  | Complete        | Protection Finance Manager         | May-23            | n/a    | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
| √                                                          | Chapter 70 - Claims and Incident Cost Recovery Collection (review/update) (MGO)    | Incident Finance / FEMA Manager | 09/30/2021                | ●                  | Complete        | Protection Finance Manager         | May-23            | n/a    | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
| √                                                          | Chapter 80 - Cost Accounting and Reporting and Cost Shares (review/update) (MGO)   | Protection Finance Manager      | 06/15/2021                | ●                  | Complete        | Fire Protection Deputy Chief       | May-23            | n/a    | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
| √                                                          | Chapter 90 - Incident Payments and Coding (review/update) (MGO)                    | Incident Finance / FEMA Manager | 04/30/2023                | ●                  | Complete        | Protection Finance Manager         | May-23            | n/a    | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
| √                                                          | Chapter 100 - All-Hazards Incident Business Management (new) (MGO)                 | Incident Finance / FEMA Manager | 04/30/2023                | ●                  | Complete        | Protection Finance Manager         | May-23            | n/a    | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
| √                                                          | Supplemental Appendices Links for each Chapter (review/update) (MGO)               | Incident Finance / FEMA Manager | 04/30/2023                | ●                  | Complete        | Protection Finance Manager         | May-23            | n/a    | n/a |     | ODF Protection Finance Hub - Electronic Records - Incident Finance                   |
| √                                                          | Updating Plan for Greenbook (review/update) (MGO)                                  | Incident Finance / FEMA Manager | 06/30/2022                | ●                  | Complete        | Protection Finance Manager         | May-23            | n/a    | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
| √                                                          | Chapters 30, 50, 60, 70, 80 reviewed again prior to Fire Season 2022 (MGO)         | Incident Finance / FEMA Manager | 06/30/2022                | ●                  | Complete        | Protection Finance Manager         | May-23            | n/a    | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                    |                                 |                           |                    |                 |                                    |                   |        |     |     |                                                                                      |
|                                                            | n/a                                                                                | n/a                             | n/a                       | n/a                | n/a             | n/a                                | n/a               | n/a    | n/a | n/a | n/a                                                                                  |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                    |                                 |                           |                    |                 |                                    |                   |        |     |     |                                                                                      |
|                                                            | n/a                                                                                | n/a                             | n/a                       | n/a                | n/a             | n/a                                | n/a               | n/a    | n/a | n/a | n/a                                                                                  |
| <b>COMMUNICATION PLANNING</b>                              |                                                                                    |                                 |                           |                    |                 |                                    |                   |        |     |     |                                                                                      |
| √                                                          | Coordination with agency subject matter experts for review of content as necessary | Incident Finance / FEMA Manager | 04/30/2023                | ●                  | Complete        | Protection Finance Manager         | May-23            | May-23 | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
| √                                                          | Greenbook Overview and Summary of Updates - Email to All Forestry (annually)       | Incident Finance / FEMA Manager | 04/30/2023                | ●                  | Complete        | Protection Finance Manager         | May-23            | May-23 | n/a |     | Incident Business Finance Guidelines (Green Book)                                    |
| <b>TRAINING NEEDS</b>                                      |                                                                                    |                                 |                           |                    |                 |                                    |                   |        |     |     |                                                                                      |
| √                                                          | Fire Finance Training (annually)                                                   | Incident Finance / FEMA Manager | 05/30/2023                | ●                  | Complete        | Protection Finance Manager         | May-23            | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda                                         |
| √                                                          | Dispatch and IMT trainings - update on new processes (annually)                    | Incident Finance / FEMA Manager | 05/30/2023                | ●                  | Complete        | Protection Finance Manager         | May-23            | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda, 2023 Incident Management Team Training |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #15 - Field Protection Districts Oversight

**ET Sponsor:** Deputy Director for Operations

**Due Date:** 06/30/2022

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as **Implemented, with the risk rating reduced to Low.** - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per ODF Operations and Administrative Branches should develop and implement standardized processes and procedures for the Field Protection Districts, and assist in the implementation and continued oversight of the processes and procedures to ensure consistency in application.  
02/2024 update;  
~~Medium-~~

**(MGO) Action Plan:**

1. Update Green Book to clearly define all fire incident business processes.
2. Prepare standardized policies, procedures, flow charts, and/ or desk manuals related to finance and accounting, including implementation and oversight processes and responsible parties.

**MGO Observation:**

During our site visits to the Field Protection Districts and ODF Operations (headquarters), we noted that the Field Protection Districts appear to operate independently and lack standardized processes and procedures.

**MGO Potential Impact / Risk:**

Lack of standardized processes and procedures across the Field Protection Districts could lead to inconsistencies in finance and accounting related transactions resulting in inaccurate and/or incomplete financial information.

**ODF Management Response:**

ODF agrees with this recommendation. Policies, procedures and process documentation is a key tenet of establishing authority, responsibility and accountability among agency staff and managers. The Green Book is designed to be a field guide of fire incident business process and procedures that are carried out on incident and through the field district offices. This guide will continue to be developed and regularly revised to clearly define these incident business processes. Other fire business is centralized to ODF Headquarters and coordination work across the Operations and Administrative Branches. Those processes should be captured in agency policy and procedure, or individual employee desk manuals, instead of the Green Book. ODF will continue to revise and develop this necessary documentation of business practices. Furthermore, providing the appropriate level of training prior to season, and ongoing communication throughout fire season, across field and division leadership and staff, regarding these business processes, will ensure consistency in accountability for efficiency in performance up through the chain of command.

| Deliverable Identification                                      |                                                               | Owner                           | Estimated Completion Date | Deliverable Status |             | Approver(s)                        | Review Planning   |        |     |     | Supporting Documentation                          |
|-----------------------------------------------------------------|---------------------------------------------------------------|---------------------------------|---------------------------|--------------------|-------------|------------------------------------|-------------------|--------|-----|-----|---------------------------------------------------|
| √                                                               | Deliverable Name                                              |                                 |                           | Status Indicator   | Status      |                                    | District Business | LT     | ET  | BOF |                                                   |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                               |                                 |                           |                    |             |                                    |                   |        |     |     |                                                   |
| √                                                               | Incident Finance Training modules updated (annually)          | Incident Finance / FEMA Manager | 06/30/2023                | ●                  | Complete    | Protection Finance Manager         | May-23            | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda      |
| √                                                               | Greenbook updated (annually)                                  | Incident Finance / FEMA Manager | 06/30/2023                | ●                  | Complete    | Protection Finance Manager         | May-23            | May-23 | n/a |     | Incident Business Finance Guidelines (Green Book) |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated | Financial Services Manager      | 06/30/2025                | ●                  | Not Started | Deputy Director for Administration | n/a               | n/a    | n/a |     |                                                   |
|                                                                 | Position Descriptions updated w/duties                        | Financial Services Manager      | 06/30/2025                | ●                  | Not Started | Human Resources Analyst            | n/a               | n/a    | n/a |     |                                                   |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                               |                                 |                           |                    |             |                                    |                   |        |     |     |                                                   |
|                                                                 | n/a                                                           | n/a                             | n/a                       | n/a                | n/a         | n/a                                | n/a               | n/a    | n/a | n/a | n/a                                               |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |



# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #16 - Board of Forestry Oversight

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | **MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low.** - April 2022 MGO Implementation Plan Review; **Deliverables were not assessed for Version 6 of the IMP.**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low, per MGO 04/2022 update; Medium.** Formalized policies and procedures should be established by the BOF related to financial oversight of ODF, including clearly defining the reporting requirements of ODF to the BOF.

**(MGO) Action Plan:**

BOF should implement a formal policy regarding their financial oversight of ODF. Additionally, clearly identify a set of standard reports which ODF should provide to the BOF and Forestry Finance Oversight Committee on an ongoing basis, such as:

- AR Aging
- AP Aging
- Cash flow projections
- Exception report summaries
- District fiscal budgets to actual
- District fiscal budget to the bi-annual budget
- Overall ODF agency bi-annual budget to actuals

**MGO Observation:**

Based on review of the BOF meeting minutes and respective bylaws, the BOF has a statutory responsibility to oversee the expenditures incurred by ODF, however, the reporting of finance related activities to the BOF is limited and inconsistent.

**MGO Potential Impact / Risk:**

Insufficient reporting of financial information to the BOF or the Forestry Finance Oversight Committee could result in lack of adequate oversight and transparency relative to the overall financial position of the agency.

**ODF Management Response:**

ODF agrees with this recommendation. The Board of Forestry (BOF) does have statutory responsibility to oversee the expenditures incurred under the statutes of their authority. ODF is committed to providing regular financial updates to the Board and has incorporated that work into the Board's Administrative Work Plan. ODF has been actively defining a set of standardized reports and consistent delivery timeframes to inform the Board and other required parties. As the deliverables of this process are further developed with the Board, a formalized policy and procedure can be presented for Board review and approval to codify their oversight responsibilities in agency business practices.

| Deliverable Identification                                 |                                                                                                                                                                                                                                                    | Owner                                                 | Estimated Completion Date | Deliverable Status |                      | Approver(s)                        | Deliverable Review         |        |        |        | Supporting Documentation                                                          |
|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|---------------------------|--------------------|----------------------|------------------------------------|----------------------------|--------|--------|--------|-----------------------------------------------------------------------------------|
| ✓                                                          | Deliverable Name                                                                                                                                                                                                                                   |                                                       |                           | Status Indicator   | Status               |                                    | District Business Managers | LT     | ET     | BOF    |                                                                                   |
| <b>MILESTONES</b>                                          |                                                                                                                                                                                                                                                    |                                                       |                           |                    |                      |                                    |                            |        |        |        |                                                                                   |
| ✓                                                          | Draft 21-22 BOF Administrative Work Plan with new topic and timeline for Board Financial Oversight Policy Development considered at October planning retreat. Planning discussion includes review of existing financial dashboard processes. (MGO) | State Forester and Deputy Director for Administration | 10/31/2021                | ●                  | Complete             | Board of Forestry                  | n/a                        | Sep-21 | Sep-21 | Oct-21 | BOF October '21                                                                   |
| ✓                                                          | 21-22 BOF Administrative Work Plan presented for Board of Forestry review                                                                                                                                                                          | State Forester and Deputy Director for Administration | 01/05/2022                | ●                  | Complete             | Board of Forestry                  | n/a                        | n/a    | Dec-21 | Jan-22 | BOF January '22 Item 4 Att. 7                                                     |
| ✓                                                          | 21-22 BOF Administrative Work Plan presented for Board of Forestry approval                                                                                                                                                                        | State Forester and Deputy Director for Administration | 03/09/2022                | ●                  | Complete             | Board of Forestry                  | n/a                        | n/a    | Feb-22 | Mar-22 | BOF March '22 Item H Att. 6                                                       |
| ✓                                                          | Standardized reports identified for review and oversight by the Board of Forestry (MGO)                                                                                                                                                            | State Forester and Deputy Director for Administration | 08/01/2022                | ●                  | Complete             | Board of Forestry                  | n/a                        | n/a    | n/a    | Jan-22 | BOF January '22 Item 9 Att. 1, ODF Monthly Financial Condition Report             |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                                                                                                                    |                                                       |                           |                    |                      |                                    |                            |        |        |        |                                                                                   |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                                                                                                                    |                                                       |                           |                    |                      |                                    |                            |        |        |        |                                                                                   |
| ✓                                                          | Board of Forestry Financial Oversight Policy (MGO)                                                                                                                                                                                                 | State Forester                                        | 04/12/2022                | ●                  | Complete             | Board of Forestry                  | Apr-22                     | Apr-22 | Apr-22 | Mar-22 | ODF Policy - Financial Oversight of the Board of Forestry                         |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                                                                                                                    |                                                       |                           |                    |                      |                                    |                            |        |        |        |                                                                                   |
|                                                            | Procedures for Financial Reporting to the Board of Forestry                                                                                                                                                                                        | Financial Services Manager                            | TBD                       | ●                  | Being Initiated      | Deputy Director for Administration | TBD                        | TBD    | TBD    |        |                                                                                   |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                                                                                                                    |                                                       |                           |                    |                      |                                    |                            |        |        |        |                                                                                   |
|                                                            | n/a                                                                                                                                                                                                                                                | n/a                                                   | n/a                       | n/a                | n/a                  | n/a                                | n/a                        | n/a    | n/a    | n/a    | n/a                                                                               |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                                                                                                                    |                                                       |                           |                    |                      |                                    |                            |        |        |        |                                                                                   |
|                                                            | n/a                                                                                                                                                                                                                                                | n/a                                                   | n/a                       | n/a                | n/a                  | n/a                                | n/a                        | n/a    | n/a    | n/a    | n/a                                                                               |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                                                                                                                                                                                    |                                                       |                           |                    |                      |                                    |                            |        |        |        |                                                                                   |
|                                                            | Board of Forestry Reports integrated with OFRS Reporting Interface                                                                                                                                                                                 | Admin Modernization Program                           | TBD                       | ●                  | Not Started          | Deputy Director for Administration | TBD                        | TBD    | TBD    |        |                                                                                   |
| <b>COMMUNICATION PLANNING</b>                              |                                                                                                                                                                                                                                                    |                                                       |                           |                    |                      |                                    |                            |        |        |        |                                                                                   |
|                                                            | Communicate policy and procedures to impacted personnel and supervisors                                                                                                                                                                            | Deputy Director for Administration                    | 05/05/2022                | ●                  | In Review / Underway | State Forester                     | TBD                        | TBD    | TBD    |        | Email: Policy Review by Admin Managers 03/21/22, Email: All Forestry - New Policy |
| <b>TRAINING NEEDS</b>                                      |                                                                                                                                                                                                                                                    |                                                       |                           |                    |                      |                                    |                            |        |        |        |                                                                                   |
|                                                            | New Board policy integrated into Board Member Orientation package                                                                                                                                                                                  | Board Administrator                                   | TBD                       | ●                  | Being Initiated      | Deputy Director for Administration | TBD                        | TBD    | TBD    |        |                                                                                   |

**MGO Recommendation # and Title:** #16 - Board of Forestry Oversight

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low. - April 2022 MGO Implementation Plan Review; Deliverables were not assessed for Version 6 of the IMP.

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low**, per MGO 04/2022 update; ~~Medium~~  
 Formalized policies and procedures should be established by the BOF related to financial oversight of ODF, including clearly defining the reporting requirements of ODF to the BOF.

**(MGO) Action Plan:**

BOF should implement a formal policy regarding their financial oversight of ODF. Additionally, clearly identify a set of standard reports which ODF should provide to the BOF and Forestry Finance Oversight Committee on an ongoing basis, such as:  
 - AR Aging  
 - AP Aging  
 - Cash flow projections  
 - Exception report summaries  
 - District fiscal budgets to actual  
 - District fiscal budget to the bi-annual budget  
 - Overall ODF agency bi-annual budget to actuals

**MGO Observation:**

Based on review of the BOF meeting minutes and respective bylaws, the BOF has a statutory responsibility to oversee the expenditures incurred by ODF, however, the reporting of finance related activities to the BOF is limited and inconsistent.

**MGO Potential Impact / Risk:**

Insufficient reporting of financial information to the BOF or the Forestry Finance Oversight Committee could result in lack of adequate oversight and transparency relative to the overall financial position of the agency.

**ODF Management Response:**

ODF agrees with this recommendation. The Board of Forestry (BOF) does have statutory responsibility to oversee the expenditures incurred under the statutes of their authority. ODF is committed to providing regular financial updates to the Board and has incorporated that work into the Board's Administrative Work Plan. ODF has been actively defining a set of standardized reports and consistent delivery timeframes to inform the Board and other required parties. As the deliverables of this process are further developed with the Board, a formalized policy and procedure can be presented for Board review and approval to codify their oversight responsibilities in agency business practices.

| Deliverable Identification                                      |                                                                      | Owner                               | Estimated Completion Date | Deliverable Status |             | Approver(s)                        | Deliverable Review         |     |     |     | Supporting Documentation |
|-----------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|-------------|------------------------------------|----------------------------|-----|-----|-----|--------------------------|
| v                                                               | Deliverable Name                                                     |                                     |                           | Status Indicator   | Status      |                                    | District Business Managers | LT  | ET  | BOF |                          |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                      |                                     |                           |                    |             |                                    |                            |     |     |     |                          |
|                                                                 | Review and update policy/procedures to meet changing needs           | State Forester                      | TBD                       | ●                  | Not Started | Board of Forestry                  | n/a                        | n/a | n/a |     |                          |
|                                                                 | Administrative Branch Fiscal Year Operating Plan core duties updated | Assistant Deputy Director for Admin | TBD                       | ●                  | Not Started | Deputy Director for Administration | n/a                        | n/a | n/a |     |                          |
|                                                                 | Position Descriptions updated w/duties                               | Assistant Deputy Director for Admin | TBD                       | ●                  | Not Started | Deputy Director for Administration | n/a                        | n/a | n/a |     |                          |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                      |                                     |                           |                    |             |                                    |                            |     |     |     |                          |
|                                                                 | n/a                                                                  | n/a                                 | n/a                       | n/a                | n/a         | n/a                                | n/a                        | n/a | n/a | n/a | n/a                      |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #17 - District Finance Accounting Oversight

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 02/2024 update: The ODF Administrative Branch should establish policies and procedures related to oversight of finance/ accounting functions within the Field Protection Districts. The policies and procedures should include, but not be limited to:

- 1. Definition of reporting lines from the Field Protection Districts to the ODF Administrative Branch.
- 2. Identification of reporting requirements and key financial metrics from the Field Protection Districts to the ODF Administrative Branch.
- 3. Ongoing monitoring of key financial metrics within the Field Protection Districts.

In addition, the ODF Executive Team, with the ODF Operations and Administrative Branches, should set a clear "tone at the top" with respect to financial accountability within the Field Protection Districts.

**(MGO) Action Plan:**

1. Define the reporting lines from the Field Protection Districts to the ODF Administrative Branch.
2. Identify reporting requirements for the Field Protection Districts to the ODF Administrative Branch as related to finance/ accounting.
3. Update current policies and procedures to define reporting lines, reporting requirements, and ongoing monitoring from the Field Protection Districts to the ODF Administrative Branch.
4. Establish on-going review procedures of key financial metrics at the Field Protection District level by the ODF Administrative Branch. Metrics should include but are not limited to:
  - A/R and A/P agings
  - Incidents with open finance items by fiscal year and type (i.e. cost share, responsible party, etc.)
  - % complete of cost share reconciliation process (i.e. estimate to actual for open incidents)
  - % complete of co-op reconciliation process for each open incident
  - Number of cost share incidents open, settled and closed
  - Estimated payable invoices still outstanding with federal partners (ex. BLM, USFS)
  - Open purchase orders

**MGO Observation:**

Field Protection Districts operate with limited oversight as related to finance and accounting, due to the reporting structure in place. The current organizational structure does not include Field Protection Districts reporting to the ODF Administrative Branch, who is responsible for ODF's finance and accounting activities.

**MGO Potential Impact / Risk:**

Lack of oversight of the Field Protection Districts as related to finance and accounting could result in inaccurate and incomplete financial data or delays in identification of errors in financial reporting or poor financial performance.

**ODF Management Response:**

ODF agrees with the recommendation. A focused and prioritized approach would work best in order to achieve the recommended process improvements. The "clear tone" is set by the State Forester and implemented jointly by the Deputies through their chains of command. ODF will develop an organization chart which clearly shows the flow of accountability from District, to Area, to Division, to Leadership. The identified reporting requirements and financial metrics listed in the MAP were actively embedded into agency business practices. The use of weekly (or other) fire finance meetings which include field and division leadership ensure alignment on progress and process. ODF will continue to revise and develop policies and procedure that capture these improved business practices while clearly defining roles and responsibilities relative to financial reporting needs.

| Deliverable Identification |                                                                                                                                                                        | Owner                               | Estimated Completion Date | Deliverable Status |          | Approver(s)                        | Deliverable Review |        |        |     | Supporting Documentation                                                                 |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|----------|------------------------------------|--------------------|--------|--------|-----|------------------------------------------------------------------------------------------|
| ✓                          | Deliverable Name                                                                                                                                                       |                                     |                           | Status Indicator   | Status   |                                    | District Business  | LT     | ET     | BOF |                                                                                          |
| <b>MILESTONES</b>          |                                                                                                                                                                        |                                     |                           |                    |          |                                    |                    |        |        |     |                                                                                          |
| ✓                          | Expectations for ODF Executive Team, Operations, Administration, and Field Protection Districts with respect to financial accountability and MGO Recommendations (MGO) | State Forester                      | Done                      | ●                  | Complete | Board of Forestry                  | Jan-20             | Jan-21 | Jul-20 |     | Multiple forums                                                                          |
| ✓                          | Organization Chart defining financial reporting lines to Administrative Branch (MGO)                                                                                   | Assistant Deputy Director for Admin | 06/30/2022                | ●                  | Complete | Deputy Director for Administration | Nov-21             | Dec-21 | Oct-21 |     | Org Chart - ODF Administrative Branch, Email: Chase w/Organizational Spotlight           |
| ✓                          | Monthly District Administrative Round Table (DART) Meetings                                                                                                            | Assistant Deputy Director for Admin | Done                      | ●                  | Complete | Deputy Director for Administration | n/a                | n/a    | n/a    |     | Example: DART Agenda Notes 2022.11.02                                                    |
| ✓                          | Redefined workloads and oversight process (Examples: Quarterly Distribution to Counties for Timber Sales, Program Accountant's oversight of financial reports) (MGO)   | Financial Services Manager          | Done                      | ●                  | Complete | Deputy Director for Administration | n/a                | n/a    | n/a    |     | Email: Chase providing background on new roles and responsibilities                      |
| ✓                          | Cost Share Tracker developed (MGO)                                                                                                                                     | Protection Finance Manager          | 05/17/2022                | ●                  | Complete | Deputy Fire Protection Chief       | n/a                | n/a    | n/a    |     | Cost Share Tracker, FS Incident Cost & Cost Share Estimate Tracker                       |
| ✓                          | Outstanding Assets & Liabilities Tracker (MGO)                                                                                                                         | Protection Finance Manager          | 06/23/2021                | ●                  | Complete | Deputy Director for Administration | Jun-21             | n/a    | n/a    |     | Outstanding Assets & Liabilities Tracker                                                 |
| ✓                          | Co-op Tracker developed (MGO)                                                                                                                                          | Protection Finance Manager          | 06/23/2021                | ●                  | Complete | Deputy Fire Protection Chief       | Jun-21             | n/a    | n/a    |     | Outstanding Assets & Liabilities Tracker, FS Incident Cost & Cost Share Estimate Tracker |
| ✓                          | Active Incident Tracker developed (MGO)                                                                                                                                | Protection Finance Manager          | 12/31/2021                | ●                  | Complete | Deputy Fire Protection Chief       | Jan-22             | n/a    | n/a    |     | Active Incident Tracker, FS Incident Cost & Cost Share Estimate Tracker                  |
| ✓                          | AR/AP Tracker for external partners (MGO)                                                                                                                              | Protection Finance Manager          | 12/31/2021                | ●                  | Complete | Deputy Fire Protection Chief       | Jan-22             | n/a    | n/a    |     | AR/AP Tracker for Aging                                                                  |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #17 - District Finance Accounting Oversight

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 02/2024 update: The ODF Administrative Branch should establish policies and procedures related to oversight of finance/ accounting functions within the Field Protection Districts. The policies and procedures should include, but not be limited to:

- 1. Definition of reporting lines from the Field Protection Districts to the ODF Administrative Branch.
- 2. Identification of reporting requirements and key financial metrics from the Field Protection Districts to the ODF Administrative Branch.
- 3. Ongoing monitoring of key financial metrics within the Field Protection Districts.

In addition, the ODF Executive Team, with the ODF Operations and Administrative Branches, should set a clear "tone at the top" with respect to financial accountability within the Field Protection Districts.

**(MGO) Action Plan:**

1. Define the reporting lines from the Field Protection Districts to the ODF Administrative Branch.
2. Identify reporting requirements for the Field Protection Districts to the ODF Administrative Branch as related to finance/ accounting.
3. Update current policies and procedures to define reporting lines, reporting requirements, and ongoing monitoring from the Field Protection Districts to the ODF Administrative Branch.
4. Establish on-going review procedures of key financial metrics at the Field Protection District level by the ODF Administrative Branch. Metrics should include but are not limited to:
  - A/R and A/P agings
  - Incidents with open finance items by fiscal year and type (i.e. cost share, responsible party, etc.)
  - % complete of cost share reconciliation process (i.e. estimate to actual for open incidents)
  - % complete of co-op reconciliation process for each open incident
  - Number of cost share incidents open, settled and closed
  - Estimated payable invoices still outstanding with federal partners (ex. BLM, USFS)
  - Open purchase orders

**MGO Observation:**

Field Protection Districts operate with limited oversight as related to finance and accounting, due to the reporting structure in place. The current organizational structure does not include Field Protection Districts reporting to the ODF Administrative Branch, who is responsible for ODF's finance and accounting activities.

**MGO Potential Impact / Risk:**

Lack of oversight of the Field Protection Districts as related to finance and accounting could result in inaccurate and incomplete financial data or delays in identification of errors in financial reporting or poor financial performance.

**ODF Management Response:**

ODF agrees with the recommendation. A focused and prioritized approach would work best in order to achieve the recommended process improvements. The "clear tone" is set by the State Forester and implemented jointly by the Deputies through their chains of command. ODF will develop an organization chart which clearly shows the flow of accountability from District, to Area, to Division, to Leadership. The identified reporting requirements and financial metrics listed in the MAP were actively embedded into agency business practices. The use of weekly (or other) fire finance meetings which include field and division leadership ensure alignment on progress and process. ODF will continue to revise and develop policies and procedure that capture these improved business practices while clearly defining roles and responsibilities relative to financial reporting needs.

| Deliverable Identification |                                                                                                                                                                          | Owner                      | Estimated Completion Date | Deliverable Status |             | Approver(s)                         | Deliverable Review |        |     |     | Supporting Documentation                                                                                             |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------|-------------|-------------------------------------|--------------------|--------|-----|-----|----------------------------------------------------------------------------------------------------------------------|
| √                          | Deliverable Name                                                                                                                                                         |                            |                           | Status Indicator   | Status      |                                     | District Business  | LT     | ET  | BOF |                                                                                                                      |
| √                          | Field reporting requirements defined and integrated into policies/procedures (MGO)                                                                                       | Financial Services Manager | 05/30/2023                | ●                  | Complete    | Assistant Deputy Director for Admin | May-23             | n/a    | n/a |     | Outstanding Assets & Liabilities Tracker Instructions, Incident Business Finance Guidelines (Green Book), ODF Policy |
| √                          | ODF - Protection Finance Hub - standardized process, procedures, and guidance for incident business, with forms, electronic record storage, and financial trackers (MGO) | Financial Services Manager | 06/30/2022                | ●                  | Complete    | Assistant Deputy Director for Admin | Jul-22             | Jul-22 | n/a |     | ODF Protection Finance Hub, Electronic Records - Incident Finance                                                    |
| √                          | Metrics for A/R and A/P agings (MGO)                                                                                                                                     | Financial Services Manager | 06/30/2022                | ●                  | Complete    | Assistant Deputy Director for Admin | Jan-22             | n/a    | n/a |     | AR/AP Tracker for Aging, Outstanding Assets & Liabilities Tracker, FS Incident Cost & Cost Share Estimate Tracker    |
|                            | Metrics for incidents with open finance items by fiscal year and type (MGO)                                                                                              | Financial Services Manager | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | Jan-22             | n/a    | n/a |     |                                                                                                                      |
|                            | Metrics for completed percentage of cost share reconciliations (MGO)                                                                                                     | Financial Services Manager | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | Jan-22             | n/a    | n/a |     |                                                                                                                      |
|                            | Metrics for completed percentage of co-op reconciliations (MGO)                                                                                                          | Financial Services Manager | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | Jan-22             | n/a    | n/a |     |                                                                                                                      |
|                            | Metrics for number of cost shares open, settled, or closed (MGO)                                                                                                         | Financial Services Manager | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | Jan-22             | n/a    | n/a |     |                                                                                                                      |
| √                          | Metrics for outstanding payable invoices w/external partners (MGO)                                                                                                       | Financial Services Manager | 06/30/2022                | ●                  | Complete    | Assistant Deputy Director for Admin | Jan-22             | n/a    | n/a |     | AR/AP Tracker for Aging, Outstanding Assets & Liabilities Tracker, FS Incident Cost & Cost Share Estimate Tracker    |

**POLICY AND PROCEDURES**

**ODF Policy (list topics and define milestones)**

|   |                                                                                    |                                     |            |   |                      |                                     |        |        |        |  |                                                                 |
|---|------------------------------------------------------------------------------------|-------------------------------------|------------|---|----------------------|-------------------------------------|--------|--------|--------|--|-----------------------------------------------------------------|
| √ | ODF Policy - Signature Authority (updated) (MGO)                                   | Deputy Director for Administration  | 12/30/2021 | ● | Complete             | State Forester                      | Oct-21 | Dec-21 | Sep-21 |  | ODF Policy - Delegation of Authorities                          |
| √ | ODF Policy - Accounts Payable (AP) / Accounting for Expenditure Transactions (MGO) | Financial Services Manager          | 06/30/2023 | ● | Complete             | Deputy Director for Administration  | Jun-23 | Jun-23 | Jun-23 |  | ODF Policy - Accounting for Expenditure Transactions            |
| √ | ODF Directive 0-2-3-240 Accounting for Revenue, Receivable Transactions Rescinded  | Financial Services Manager          | 06/30/2023 | ● | Complete             | Assistant Deputy Director for Admin | Jun-23 | Jun-23 | Jun-23 |  | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| √ | ODF Directive 0-2-3-204 Internal Controls Over Revenues and Receivables Rescinded  | Financial Services Manager          | 06/30/2023 | ● | Complete             | Assistant Deputy Director for Admin | Jun-23 | Jun-23 | Jun-23 |  | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| √ | ODF Policy - Accounts Receivable (AR) (MGO)                                        | Financial Services Manager          | 06/30/2023 | ● | Complete             | Assistant Deputy Director for Admin | Jun-23 | Jun-23 | Jun-23 |  | ODF Policy - Accounting for Revenue and Receivable Transactions |
|   | ODF Policy - Procurement (new) (MGO)                                               | Contract Services Program Manager   | 06/30/2022 | ● | In Review / Underway | Deputy Director for Administration  | TBD    | TBD    | TBD    |  |                                                                 |
|   | ODF Policy - Organization and Position Management (MGO)                            | Assistant Deputy Director for Admin | 06/30/2022 | ● | Not Started          | Deputy Director for Administration  | TBD    | TBD    | TBD    |  |                                                                 |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #17 - District Finance Accounting Oversight

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per The ODF Administrative Branch should establish policies and procedures related to oversight of finance/ accounting functions within the Field Protection Districts. The policies and procedures should include, but not be limited to:

- 02/2024**  
update:  
**Medium-**
1. Definition of reporting lines from the Field Protection Districts to the ODF Administrative Branch.
  2. Identification of reporting requirements and key financial metrics from the Field Protection Districts to the ODF Administrative Branch.
  3. Ongoing monitoring of key financial metrics within the Field Protection Districts.

In addition, the ODF Executive Team, with the ODF Operations and Administrative Branches, should set a clear "tone at the top" with respect to financial accountability within the Field Protection Districts.

**(MGO) Action Plan:**

1. Define the reporting lines from the Field Protection Districts to the ODF Administrative Branch.
2. Identify reporting requirements for the Field Protection Districts to the ODF Administrative Branch as related to finance/ accounting.
3. Update current policies and procedures to define reporting lines, reporting requirements, and ongoing monitoring from the Field Protection Districts to the ODF Administrative Branch.
4. Establish on-going review procedures of key financial metrics at the Field Protection District level by the ODF Administrative Branch. Metrics should include but are not limited to:
  - A/R and A/P agings
  - Incidents with open finance items by fiscal year and type (i.e. cost share, responsible party, etc.)
  - % complete of cost share reconciliation process (i.e. estimate to actual for open incidents)
  - % complete of co-op reconciliation process for each open incident
  - Number of cost share incidents open, settled and closed
  - Estimated payable invoices still outstanding with federal partners (ex. BLM, USFS)
  - Open purchase orders

**MGO Observation:**

Field Protection Districts operate with limited oversight as related to finance and accounting, due to the reporting structure in place. The current organizational structure does not include Field Protection Districts reporting to the ODF Administrative Branch, who is responsible for ODF's finance and accounting activities.

**MGO Potential Impact / Risk:**

Lack of oversight of the Field Protection Districts as related to finance and accounting could result in inaccurate and incomplete financial data or delays in identification of errors in financial reporting or poor financial performance.

**ODF Management Response:**

ODF agrees with the recommendation. A focused and prioritized approach would work best in order to achieve the recommended process improvements. The "clear tone" is set by the State Forester and implemented jointly by the Deputies through their chains of command. ODF will develop an organization chart which clearly shows the flow of accountability from District, to Area, to Division, to Leadership. The identified reporting requirements and financial metrics listed in the MAP were actively embedded into agency business practices. The use of weekly (or other) fire finance meetings which include field and division leadership ensure alignment on progress and process. ODF will continue to revise and develop policies and procedure that capture these improved business practices while clearly defining roles and responsibilities relative to financial reporting needs.

| Deliverable Identification                                 |                                                                                                                                                                 | Owner                           | Estimated Completion Date | Deliverable Status |             | Approver(s)                         | Deliverable Review |     |     |     | Supporting Documentation                                                                       |
|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------|--------------------|-------------|-------------------------------------|--------------------|-----|-----|-----|------------------------------------------------------------------------------------------------|
| √                                                          | Deliverable Name                                                                                                                                                |                                 |                           | Status Indicator   | Status      |                                     | District Business  | LT  | ET  | BOF |                                                                                                |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                                 |                                 |                           |                    |             |                                     |                    |     |     |     |                                                                                                |
| √                                                          | AR/AP aging meeting Procedures (MGO)                                                                                                                            | Financial Services Manager      | 12/30/2021                | ●                  | Complete    | Assistant Deputy Director for Admin | n/a                | n/a | n/a |     | ODF Procedure - Accounts Receivable Collections on Federal Cost Shares and AR/AP Aging Meeting |
| √                                                          | Cost Share Tracker Updating Procedure for Protection Finance Manager (MGO)                                                                                      | Protection Finance Manager      | 12/30/2021                | ●                  | Complete    | Fire Protection Deputy Chief        | n/a                | n/a | n/a |     | ODF Procedure - Cost Share Tracking                                                            |
| √                                                          | Outstanding Assets & Liabilities Tracker Updating Procedure (MGO)                                                                                               | Protection Finance Manager      | 06/30/2022                | ●                  | Complete    | Fire Protection Deputy Chief        | Jan-22             | n/a | n/a |     | Procedure/instructions for updating is first tab on tracker.                                   |
| √                                                          | Co-op Tracker Updating Procedure (MGO)                                                                                                                          | n/a                             | n/a                       | n/a                | n/a         | Fire Protection Deputy Chief        | Jan-22             | n/a | n/a |     | n/a - combined with Outstanding Assets & Liabilities Tracker                                   |
| √                                                          | ODF Cost Estimate Generation (new)                                                                                                                              | Protection Finance Manager      | 06/30/2023                | ●                  | Complete    | Deputy Director for Administration  | May-23             | n/a | n/a |     | Incident Cost Estimate Guide on Protection Finance Hub                                         |
|                                                            | Financial Metrics Review Procedures (MGO)                                                                                                                       | Financial Services Manager      | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | Jan-22             | n/a | n/a |     |                                                                                                |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                                 |                                 |                           |                    |             |                                     |                    |     |     |     |                                                                                                |
| √                                                          | Chapter 80 - Cost Share Field Procedures - updated w/ current template, terms, guidance, expectations for interdepartmental communications, timing, roles (MGO) | Protection Finance Manager      | 06/15/2021                | ●                  | Complete    | Fire Protection Deputy Chief        | Jul-21             | n/a | n/a |     | Incident Business Finance Guidelines (Green Book)                                              |
| √                                                          | Chapter 50 - Interagency Cooperative Relations (new) (MGO)                                                                                                      | Incident Finance / FEMA Manager | 04/30/2023                | ●                  | Complete    | Protection Finance Manager          | May-23             | n/a | n/a |     | Incident Business Finance Guidelines (Green Book)                                              |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                                 |                                 |                           |                    |             |                                     |                    |     |     |     |                                                                                                |
|                                                            | n/a                                                                                                                                                             | n/a                             | n/a                       | n/a                | n/a         | n/a                                 | n/a                | n/a | n/a | n/a | n/a                                                                                            |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                                                                                                 |                                 |                           |                    |             |                                     |                    |     |     |     |                                                                                                |
|                                                            | Technical requirements for incident finance tracker application defined, if desired                                                                             | Protection Finance Manager      | Fall                      | ●                  | Not Started | Deputy Director for Administration  | TBD                | TBD | TBD |     |                                                                                                |
|                                                            | Project formulated for prioritizing within internal application development capacity                                                                            | Admin Modernization Program     | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                | TBD | TBD |     |                                                                                                |
|                                                            | Application development and testing for incident finance tracker                                                                                                | Admin Modernization Program     | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                | TBD | TBD |     |                                                                                                |
|                                                            | Incident Finance Tracker application deployment                                                                                                                 | Admin Modernization Program     | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                | TBD | TBD |     |                                                                                                |
|                                                            | Procedures for updating Incident Finance Tracker revised for new application                                                                                    | Protection Finance Manager      | TBD                       | ●                  | Not Started | Fire Protection Deputy Chief        | TBD                | TBD | TBD |     |                                                                                                |
|                                                            | Interface developed for trackers and metrics to feed into OFRS application                                                                                      | Admin Modernization Program     | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                | TBD | TBD |     |                                                                                                |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #17 - District Finance Accounting Oversight

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating: MGO Recommendation:**

**Low, per MGO 02/2024 update:** The ODF Administrative Branch should establish policies and procedures related to oversight of finance/ accounting functions within the Field Protection Districts. The policies and procedures should include, but not be limited to:

- Medium-**
1. Definition of reporting lines from the Field Protection Districts to the ODF Administrative Branch.
  2. Identification of reporting requirements and key financial metrics from the Field Protection Districts to the ODF Administrative Branch.
  3. Ongoing monitoring of key financial metrics within the Field Protection Districts.

In addition, the ODF Executive Team, with the ODF Operations and Administrative Branches, should set a clear "tone at the top" with respect to financial accountability within the Field Protection Districts.

**(MGO) Action Plan:**

1. Define the reporting lines from the Field Protection Districts to the ODF Administrative Branch.
2. Identify reporting requirements for the Field Protection Districts to the ODF Administrative Branch as related to finance/ accounting.
3. Update current policies and procedures to define reporting lines, reporting requirements, and ongoing monitoring from the Field Protection Districts to the ODF Administrative Branch.
4. Establish on-going review procedures of key financial metrics at the Field Protection District level by the ODF Administrative Branch. Metrics should include but are not limited to:
  - A/R and A/P agings
  - Incidents with open finance items by fiscal year and type (i.e. cost share, responsible party, etc.)
  - % complete of cost share reconciliation process (i.e. estimate to actual for open incidents)
  - % complete of co-op reconciliation process for each open incident
  - Number of cost share incidents open, settled and closed
  - Estimated payable invoices still outstanding with federal partners (ex. BLM, USFS)
  - Open purchase orders

**MGO Observation:**

Field Protection Districts operate with limited oversight as related to finance and accounting, due to the reporting structure in place. The current organizational structure does not include Field Protection Districts reporting to the ODF Administrative Branch, who is responsible for ODF's finance and accounting activities.

**MGO Potential Impact / Risk:**

Lack of oversight of the Field Protection Districts as related to finance and accounting could result in inaccurate and incomplete financial data or delays in identification of errors in financial reporting or poor financial performance.

**ODF Management Response:**

ODF agrees with the recommendation. A focused and prioritized approach would work best in order to achieve the recommended process improvements. The "clear tone" is set by the State Forester and implemented jointly by the Deputies through their chains of command. ODF will develop an organization chart which clearly shows the flow of accountability from District, to Area, to Division, to Leadership. The identified reporting requirements and financial metrics listed in the MAP were actively embedded into agency business practices. The use of weekly (or other) fire finance meetings which include field and division leadership ensure alignment on progress and process. ODF will continue to revise and develop policies and procedure that capture these improved business practices while clearly defining roles and responsibilities relative to financial reporting needs.

| Deliverable Identification                                      |                                                                 | Owner                           | Estimated Completion Date | Deliverable Status |             | Approver(s)                         | Deliverable Review |        |     |     | Supporting Documentation                                                             |
|-----------------------------------------------------------------|-----------------------------------------------------------------|---------------------------------|---------------------------|--------------------|-------------|-------------------------------------|--------------------|--------|-----|-----|--------------------------------------------------------------------------------------|
| ✓                                                               | Deliverable Name                                                |                                 |                           | Status Indicator   | Status      |                                     | District Business  | LT     | ET  | BOF |                                                                                      |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                 |                                 |                           |                    |             |                                     |                    |        |     |     |                                                                                      |
|                                                                 | n/a                                                             | n/a                             | n/a                       | n/a                | n/a         | n/a                                 | n/a                | n/a    | n/a | n/a | n/a                                                                                  |
| <b>TRAINING NEEDS</b>                                           |                                                                 |                                 |                           |                    |             |                                     |                    |        |     |     |                                                                                      |
| ✓                                                               | Fire Finance Training (annually)                                | Incident Finance / FEMA Manager | 05/30/2023                | ●                  | Complete    | Protection Finance Manager          | May-23             | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda                                         |
| ✓                                                               | Dispatch and IMT trainings - update on new processes (annually) | Incident Finance / FEMA Manager | 05/30/2023                | ●                  | Complete    | Protection Finance Manager          | May-23             | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda, 2023 Incident Management Team Training |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                 |                                 |                           |                    |             |                                     |                    |        |     |     |                                                                                      |
| ✓                                                               | Fire Finance Training (annually)                                | Incident Finance / FEMA Manager | 05/30/2023                | ●                  | Complete    | Protection Finance Manager          | May-23             | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda                                         |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated   | Financial Services Manager      | 06/30/2025                | ●                  | Not Started | Assistant Deputy Director for Admin | n/a                | n/a    | n/a |     |                                                                                      |
|                                                                 | Position Descriptions updated w/duties                          | Financial Services Manager      | 06/30/2025                | ●                  | Not Started | Human Resources Analyst             | n/a                | n/a    | n/a |     |                                                                                      |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                 |                                 |                           |                    |             |                                     |                    |        |     |     |                                                                                      |
|                                                                 | n/a                                                             | n/a                             | n/a                       | n/a                | n/a         | n/a                                 | n/a                | n/a    | n/a | n/a | n/a                                                                                  |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #18 - Change Management (Incident Finance Audits)

**ET Sponsor:** Fire Protection Chief

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | **MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low.** - November 2022 MGO Implementation Plan Review; **Deliverables were not assessed for Version 6 of the IMP.**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low, per MGO 11/2022 update:** Financial data by incident should be reviewed by appropriate personnel, including the ODF Operations and Administrative Branches and key finance and accounting personnel within the Field Protection Districts, on an ongoing and timely basis. Changes in finance and accounting processes and procedures should be properly documented through updates in policy or procedure documents and communicated timely.

**(MGO) Action Plan:**

Establish a financial data/ results review by incident and/ or overall fire season and identify the appropriate personnel to attend the respective reviews. Identify the financial data/ metrics to be reviewed and a change management process for any adjustments made to finance/ accounting policies or procedures resulting from the review.

**MGO Observation:**

While financial data is reviewed subsequent to the end of the fire season, the review does not extend beyond surface-level financial data to include consideration of reasonableness and other decision processes. The field audits conducted by the EFCC and the Fire Protection Division are duplicative. Changes in finance and accounting policies and procedures resulting from the reviews and audits are not communicated to the Field Protection Districts consistently or on a timely basis.

**MGO Potential Impact / Risk:**

Lack of timely review of incident financial data and communication of changes to policies and procedures related to finance and accounting could result in inefficiencies, inaccurate and/ or incomplete financial data or a lack of financial accountability within the Field Protection Districts.

**ODF Management Response:**

ODF agrees with this recommendation. EFCC and the Division are building new efficiency in their processes by establishing joint audits this coming spring where they will review all eligible fire costs and incident findings will further inform business practices and promote financial accountability. Auditing metrics are defined in our business practices; however, the change management process for policy/procedure adjustments resulting from the findings and review have not been codified in formal procedure. Implementation of a more extensive review that includes results beyond surface-level financial data to include consideration of reasonableness and other decision processes would be more difficult to implement and would require significantly more time and capacity than currently stated, especially when evaluating how an incident's operational objectives or regional factors may have influenced financial outcomes and where those lessons learned could be implemented in agency business practices.

| Deliverable Identification                            |                                                                                                                                                                                | Owner                                           | Estimated Completion Date | Deliverable Status |                      | Approver(s)                                     | Deliverable Review |        |        |     | Supporting Documentation                                                                                    |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|---------------------------|--------------------|----------------------|-------------------------------------------------|--------------------|--------|--------|-----|-------------------------------------------------------------------------------------------------------------|
| ✓                                                     | Deliverable Name                                                                                                                                                               |                                                 |                           | Status Indicator   | Status               |                                                 | District Business  | LT     | ET     | BOF |                                                                                                             |
| <b>MILESTONES</b>                                     |                                                                                                                                                                                |                                                 |                           |                    |                      |                                                 |                    |        |        |     |                                                                                                             |
| ✓                                                     | Combine EFCC and Protective Division incident finance audit processes (MGO)                                                                                                    | Protection Finance Manager                      | 05/01/2021                | ●                  | Complete             | Oregon Forestland Protection Fund Administrator | n/a                | n/a    | n/a    |     |                                                                                                             |
| ✓                                                     | Audit criteria updated for supporting documentation, personnel, and review timelines (MGO)                                                                                     | Protection Finance Manager                      | 01/19/2022                | ●                  | Complete             | Oregon Forestland Protection Fund Administrator | Aug-22             | Sep-22 | n/a    |     | Email: Large Fire Audit Plan 2021 Fire Season, Auditing the Draft Emergency Fire Claim 2022 and Attachments |
| ✓                                                     | Re-established Incident Finance Committee to include incident after-action reviews of financial accounting, resolving issues, and communicating results (MGO)                  | Financial Services Manager                      | 11/02/2022                | ●                  | Complete             | Assistant Deputy Director for Admin             | Nov-22             | Nov-22 | n/a    |     | DART Agenda Notes 2022.11.02                                                                                |
| ✓                                                     | Established new Incident Resource Agreement (IRA) Committee to perform seasonal after-action reviews of incident contracting practices and ensure continuous improvement (MGO) | Protection Contract Services Manager            | 11/04/2022                | ●                  | Complete             | Protection Operations Manager                   | Nov-22             | Nov-22 | n/a    |     | IRA Committee Charter 2022-2023, IRA AAR Survey                                                             |
| <b>POLICY AND PROCEDURES</b>                          |                                                                                                                                                                                |                                                 |                           |                    |                      |                                                 |                    |        |        |     |                                                                                                             |
| <b>ODF Policy (list topics and define milestones)</b> |                                                                                                                                                                                |                                                 |                           |                    |                      |                                                 |                    |        |        |     |                                                                                                             |
| ✓                                                     | ODF Directive 0-2-5-100 Purchasing Controls Rescinded                                                                                                                          | Contract Services Program Manager               | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration              | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                                              |
| ✓                                                     | ODF Directive 0-4-0-100 Procurement, Agreements, Contracts, and Leases Rescinded                                                                                               | Contract Services Program Manager               | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration              | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                                              |
| ✓                                                     | ODF Directive 0-2-3-240 Accounting for Revenue, Receivable Transactions Rescinded                                                                                              | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin             | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                                              |
| ✓                                                     | ODF Directive 0-2-3-204 Internal Controls Over Revenues and Receivables Rescinded                                                                                              | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin             | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                                              |
| ✓                                                     | ODF Directive 0-2-3-250 Accounting for Disbursement Transactions Rescinded                                                                                                     | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration              | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                                              |
| ✓                                                     | ODF Directive 0-2-3-205 Internal Controls Over Expenditures Rescinded                                                                                                          | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration              | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                                              |
| ✓                                                     | ODF Policy - Accounts Receivable (AR) (MGO)                                                                                                                                    | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin             | Jun-23             | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions                                             |
| ✓                                                     | ODF Policy - Accounts Payable (AP) / Accounting for Expenditure Transactions (MGO)                                                                                             | Financial Services Manager                      | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration              | Jun-23             | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Expenditure Transactions                                                        |
|                                                       | ODF Policy - Procurement (new) (MGO)                                                                                                                                           | Contract Services Program Manager               | 06/30/2022                | ●                  | In Review / Underway | Deputy Director for Administration              | TBD                | TBD    | TBD    |     |                                                                                                             |
| ✓                                                     | ODF Policy - SPOTS Purchase Cards (revise) (MGO)                                                                                                                               | Disbursements Manager                           | 04/19/2023                | ●                  | Complete             | Financial Services Manager                      | Apr-23             | Apr-23 | Apr-23 |     | ODF Policy - SPOTS Purchase Cards                                                                           |
| ✓                                                     | ODF Policy - Signature Authority updated for inclusion of OregonBuys                                                                                                           | Contract Services Program Manager               | 12/30/2021                | ●                  | Complete             | Deputy Director for Administration              | Oct-21             | Dec-21 | Sep-21 |     | ODF Policy - Delegation of Authorities                                                                      |
| <b>ODF Procedures (list topic(s), define each)</b>    |                                                                                                                                                                                |                                                 |                           |                    |                      |                                                 |                    |        |        |     |                                                                                                             |
| ✓                                                     | EFCC, Operations, Administrative Joint Financial Review Procedures (MGO)                                                                                                       | Oregon Forestland Protection Fund Administrator | 01/19/2022                | ●                  | Complete             | Deputy Director for Administration              | Jan-22             | Jan-22 | n/a    |     | Email: Large Fire Audit Plan 2021 Fire Season, Auditing the Draft Emergency Fire Claim 2022 and Attachments |
|                                                       | EFCC Emergency Fire Claim Procedures updated, if necessary                                                                                                                     | Oregon Forestland Protection Fund Administrator | 06/30/2022                | ●                  | Not Started          | Deputy Director for Administration              | Aug-22             | Sep-22 | n/a    |     |                                                                                                             |
|                                                       | Incident AAR and Financial Review Change Management Procedures (MGO)                                                                                                           | Protection Finance Manager                      | 06/30/2022                | ●                  | Not Started          | Oregon Forestland Protection Fund Administrator | Aug-22             | Sep-22 | n/a    |     |                                                                                                             |



# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #18 - Change Management (Incident Finance Audits)

**ET Sponsor:** Fire Protection Chief

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low. - November 2022 MGO Implementation Plan Review; Deliverables were not assessed for Version 6 of the IMP.

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low, per MGO 11/2022 update:** Financial data by incident should be reviewed by appropriate personnel, including the ODF Operations and Administrative Branches and key finance and accounting personnel within the Field Protection Districts, on an ongoing and timely basis. Changes in finance and accounting processes and procedures should be properly documented through updates in policy or procedure documents and communicated timely.

**(MGO) Action Plan:**

Establish a financial data/ results review by incident and/ or overall fire season and identify the appropriate personnel to attend the respective reviews. Identify the financial data/ metrics to be reviewed and a change management process for any adjustments made to finance/ accounting policies or procedures resulting from the review.

**MGO Observation:**

While financial data is reviewed subsequent to the end of the fire season, the review does not extend beyond surface-level financial data to include consideration of reasonableness and other decision processes. The field audits conducted by the EFCC and the Fire Protection Division are duplicative. Changes in finance and accounting policies and procedures resulting from the reviews and audits are not communicated to the Field Protection Districts consistently or on a timely basis.

**MGO Potential Impact / Risk:**

Lack of timely review of incident financial data and communication of changes to policies and procedures related to finance and accounting could result in inefficiencies, inaccurate and/ or incomplete financial data or a lack of financial accountability within the Field Protection Districts.

**ODF Management Response:**

ODF agrees with this recommendation. EFCC and the Division are building new efficiency in their processes by establishing joint audits this coming spring where they will review all eligible fire costs and incident findings will further inform business practices and promote financial accountability. Auditing metrics are defined in our business practices; however, the change management process for policy/procedure adjustments resulting from the findings and review have not been codified in formal procedure. Implementation of a more extensive review that includes results beyond surface-level financial data to include consideration of reasonableness and other decision processes would be more difficult to implement and would require significantly more time and capacity than currently stated, especially when evaluating how an incident's operational objectives or regional factors may have influenced financial outcomes and where those lessons learned could be implemented in agency business practices.

| Deliverable Identification                                      |                                                                                                                                                                                                            | Owner                               | Estimated Completion Date | Deliverable Status |             | Approver(s)                                     | Deliverable Review |        |     |     | Supporting Documentation                                                                                    |
|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|-------------|-------------------------------------------------|--------------------|--------|-----|-----|-------------------------------------------------------------------------------------------------------------|
| ✓                                                               | Deliverable Name                                                                                                                                                                                           |                                     |                           | Status Indicator   | Status      |                                                 | District Business  | LT     | ET  | BOF |                                                                                                             |
| <b>ODF Greenbook (list sections, define action needed)</b>      |                                                                                                                                                                                                            |                                     |                           |                    |             |                                                 |                    |        |     |     |                                                                                                             |
|                                                                 | n/a                                                                                                                                                                                                        | n/a                                 | n/a                       | n/a                | n/a         | n/a                                             | n/a                | n/a    | n/a | n/a | n/a                                                                                                         |
| <b>ODF Guidance or Memorandum (list sections)</b>               |                                                                                                                                                                                                            |                                     |                           |                    |             |                                                 |                    |        |     |     |                                                                                                             |
| ✓                                                               | Lessons Learned from 2020 Financial Review (MGO)                                                                                                                                                           | Protection Finance Manager          | 08/01/2021                | ●                  | Complete    | Oregon Forestland Protection Fund Administrator | Aug-21             | Aug-21 | n/a |     | 2020 Lessons Learned from Large Fire Audits (Email 06/15/21)                                                |
| ✓                                                               | EFC Audit Prep and Guidelines updated, if necessary                                                                                                                                                        | Protection Finance Manager          | 01/19/2022                | ●                  | Complete    | Oregon Forestland Protection Fund Administrator | Aug-21             | Aug-21 | n/a |     | Email: Large Fire Audit Plan 2021 Fire Season, Auditing the Draft Emergency Fire Claim 2022 and Attachments |
| <b>IT SYSTEM CONSIDERATIONS</b>                                 |                                                                                                                                                                                                            |                                     |                           |                    |             |                                                 |                    |        |     |     |                                                                                                             |
|                                                                 | n/a                                                                                                                                                                                                        | n/a                                 | n/a                       | n/a                | n/a         | n/a                                             | n/a                | n/a    | n/a | n/a | n/a                                                                                                         |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                                                                                                                                                            |                                     |                           |                    |             |                                                 |                    |        |     |     |                                                                                                             |
| ✓                                                               | Communicate changes to audit process and expectations resulting from recommendation implementation in advance of first audit under new process, to include best practices for documentation and retention. | Protection Finance Manager          | 11/30/2023                | ●                  | Complete    | Oregon Forestland Protection Fund Administrator | TBD                | TBD    | TBD |     | Audit Meetings                                                                                              |
| <b>TRAINING NEEDS</b>                                           |                                                                                                                                                                                                            |                                     |                           |                    |             |                                                 |                    |        |     |     |                                                                                                             |
| ✓                                                               | Fire Finance Training (annually)                                                                                                                                                                           | Incident Finance / FEMA Manager     | 05/30/2023                | ●                  | Complete    | Protection Finance Manager                      | May-23             | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda                                                                |
| ✓                                                               | Dispatch and IMT trainings - update on new processes (annually)                                                                                                                                            | Incident Finance / FEMA Manager     | 05/30/2023                | ●                  | Complete    | Protection Finance Manager                      | May-23             | May-23 | n/a |     | 2023 Incident Finance Spring Workshop Agenda, 2023 Incident Management Team Training                        |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                                                                                                                                            |                                     |                           |                    |             |                                                 |                    |        |     |     |                                                                                                             |
|                                                                 | Review and update policy/procedures to meet changing needs                                                                                                                                                 | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started | Deputy Director for Administration              | n/a                | n/a    | n/a |     |                                                                                                             |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated                                                                                                                                              | Financial Services Manager          | 06/30/2025                | ●                  | Not Started | Assistant Deputy Director for Admin             | n/a                | n/a    | n/a |     |                                                                                                             |
|                                                                 | Position Descriptions updated w/duties                                                                                                                                                                     | Financial Services Manager          | 06/30/2025                | ●                  | Not Started | Human Resources Analyst                         | n/a                | n/a    | n/a |     |                                                                                                             |
|                                                                 | Documentation review of all AAR and financial review findings, communications, and use of new change management procedures to update policy or procedures (annually) (MGO)                                 | Protection Finance Manager          | 06/30/2023                | ●                  | Not Started | Deputy Fire Protection Chief                    | n/a                | n/a    | n/a |     |                                                                                                             |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                                                                                                                                            |                                     |                           |                    |             |                                                 |                    |        |     |     |                                                                                                             |
| ✓                                                               | MGO recommendations incorporated into annual risk assessment                                                                                                                                               | Internal Auditor                    | 10/31/2021                | ●                  | Complete    | Deputy Director for Administration              | n/a                | n/a    | n/a |     | ODF Risk Assessment                                                                                         |
|                                                                 | Assessment of review methodologies to evaluate reasonableness and decision-making                                                                                                                          | External Consultant / TBD           | 06/30/2023                | ●                  | Not Started | Deputy Director for Administration              | TBD                | TBD    | TBD |     |                                                                                                             |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #19 - Invoicing

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 02/2024 update; **Medium-** The ODF Administrative Branch should establish policies and procedures related to invoice generation including limiting the ability to generate invoices to the ODF Administrative Branch.

**(MGO) Action Plan:**

Develop and implement policies and procedures related to invoice generation. The policies and procedures should include the following: (1) authority and approval limits by job position, (2) required supporting documentation to be provided to the ODF Administrative Branch, and (2) required timeframes for submission of supporting documentation.

Note: This should be addressed with the implementation of Sage 300.

**MGO Observation:**

The current process to generate certain invoices within the Field Protection Districts is manual (Word document) and limited or no supporting documentation is provided to the ODF Administrative Branch prior to receiving an invoice number. Furthermore, there are no formally documented policies related to submission of supporting documentation and invoices from the Field Protection Districts to the ODF Administrative Branch.

**MGO Potential Impact / Risk:**

The manual process to generate invoices and lack of supporting documentation result in inaccurate or incomplete accounts receivable balances.

**ODF Management Response:**

ODF agrees with this recommendation. When the Sage300 AR system is implemented, the field will be submitting their invoices through that system. After they post their invoice batch, they will scan and send the supporting documentation along with an invoice cover sheet. This sheet will require the review (signature) by someone with authority to approve invoices. The expectation is the field submits the supporting documentation along with invoice cover sheet in a reasonable timeframe (3-5 days). Initial guidance has been developed and shared with the field related to this business process. Follow-up will include formal codification in agency policy and procedure.

| Deliverable Identification                                 |                                                                                                                                                          | Owner                                  | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review         |        |        |     | Supporting Documentation                                                                        |
|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|----------------------------|--------|--------|-----|-------------------------------------------------------------------------------------------------|
| √                                                          | Deliverable Name                                                                                                                                         |                                        |                           | Status Indicator   | Status               |                                     | District Business Managers | LT     | ET     | BOF |                                                                                                 |
| <b>MILESTONES</b>                                          |                                                                                                                                                          |                                        |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
|                                                            | n/a                                                                                                                                                      | n/a                                    | n/a                       | n/a                | n/a                  | n/a                                 | n/a                        | n/a    | n/a    | n/a | n/a                                                                                             |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                          |                                        |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                          |                                        |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
| √                                                          | ODF Directive 0-2-3-240 Accounting for Revenue, Receivable Transactions Rescinded                                                                        | Financial Services Manager             | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23                     | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                                  |
| √                                                          | ODF Directive 0-2-3-204 Internal Controls Over Revenues and Receivables Rescinded                                                                        | Financial Services Manager             | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23                     | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email                                  |
| √                                                          | ODF Policy - Accounts Receivable (AR) (MGO)                                                                                                              | Financial Services Manager             | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23                     | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions                                 |
| √                                                          | Roles defined for ODF Administration and Operations for recording AR/Revenue (MGO)                                                                       | Financial Services, Operating Programs | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23                     | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions                                 |
| √                                                          | Updated policy includes defined responsibilities for ODF Admin and Operations for collection of invoices, past due, exempt and non-exempt invoices (MGO) | Financial Services Manager             | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23                     | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions                                 |
| √                                                          | ODF Policy - Signature Authority (MGO)                                                                                                                   | Deputy Director for Administration     | 12/30/2021                | ●                  | Complete             | State Forester                      | Oct-21                     | Dec-21 | Sep-21 |     | ODF Policy - Delegation of Authorities                                                          |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                          |                                        |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
|                                                            | Invoicing and Recording Accounts Receivable (MGO)                                                                                                        | Financial Services Manager             | 06/30/2024                | ●                  | In Review / Underway | Assistant Deputy Director for Admin | Oct-21                     | Dec-21 | n/a    |     | Sage procedures complete; review need for ODF branded procedures                                |
| √                                                          | Invoicing process includes supporting documentation and timelines (MGO)                                                                                  | Financial Services Manager             | 06/30/2022                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23                     | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions, Sage Training on ODF Help Desk |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                          |                                        |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
|                                                            | Chapter 70 - Claims and Incident Cost Recovery Collection revised to integrate new Accounts Receivable policies and procedures (MGO)                     | Incident Finance / FEMA Manager        | 06/30/2022                | ●                  | In Review / Underway | Protection Finance Manager          | TBD                        | n/a    | n/a    | n/a | n/a                                                                                             |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                          |                                        |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
| √                                                          | Sage Guidance and Instructional Training Videos                                                                                                          | Financial Services Manager             | 06/29/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | Jul-21                     | Jul-21 | n/a    |     | Sage 300 Training Videos, Job Aids, and User Guides                                             |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                                                                                          |                                        |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
| √                                                          | Sage AR deployed as only system for invoicing, removing manual process (MGO)                                                                             | Financial Services Manager             | 06/29/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | Jul-21                     | Jul-21 | n/a    |     | Sage 300 Training Videos, Job Aids, and User Guides                                             |
|                                                            | Evaluate interface capabilities with other systems (WALT, DirectBill, Smoke Management, MotorPool/Comms) coordinating with operating divisions           | Admin Modernization Program            | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                        | TBD    | TBD    |     |                                                                                                 |
|                                                            | Evaluate interface capabilities with future document management system                                                                                   | Admin Modernization Program            | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                        | TBD    | TBD    |     |                                                                                                 |
| <b>COMMUNICATION PLANNING</b>                              |                                                                                                                                                          |                                        |                           |                    |                      |                                     |                            |        |        |     |                                                                                                 |
|                                                            | Communicate procedural changes to impacted personnel and supervisors                                                                                     | Deputy Director for Administration     | 06/30/2022                | ●                  | Complete             | Public Affairs Manager              | TBD                        | TBD    | TBD    |     |                                                                                                 |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #19 - Invoicing

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 12/31/2021

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Low, per MGO 02/2024 update; ~~Medium~~  
The ODF Administrative Branch should establish policies and procedures related to invoice generation including limiting the ability to generate invoices to the ODF Administrative Branch.

**(MGO) Action Plan:**

Develop and implement policies and procedures related to invoice generation. The policies and procedures should include the following: (1) authority and approval limits by job position, (2) required supporting documentation to be provided to the ODF Administrative Branch, and (2) required timeframes for submission of supporting documentation.

Note: This should be addressed with the implementation of Sage 300.

**MGO Observation:**

The current process to generate certain invoices within the Field Protection Districts is manual (Word document) and limited or no supporting documentation is provided to the ODF Administrative Branch prior to receiving an invoice number. Furthermore, there are no formally documented policies related to submission of supporting documentation and invoices from the Field Protection Districts to the ODF Administrative Branch.

**MGO Potential Impact / Risk:**

The manual process to generate invoices and lack of supporting documentation could result in inaccurate or incomplete accounts receivable balances.

**ODF Management Response:**

ODF agrees with this recommendation. When the Sage300 AR system is implemented, the field will be submitting their invoices through that system. After they post their invoice batch, they will scan and send the supporting documentation along with an invoice cover sheet. This sheet will require the review (signature) by someone with authority to approve invoices. The expectation is the field submits the supporting documentation along with invoice cover sheet in a reasonable timeframe (3-5 days). Initial guidance has been developed and shared with the field related to this business process. Follow-up will include formal codification in agency policy and procedure.

| Deliverable Identification                                      |                                                                          | Owner                      | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review         |     |     |     | Supporting Documentation       |
|-----------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------|---------------------------|--------------------|----------------------|-------------------------------------|----------------------------|-----|-----|-----|--------------------------------|
| √                                                               | Deliverable Name                                                         |                            |                           | Status Indicator   | Status               |                                     | District Business Managers | LT  | ET  | BOF |                                |
| <b>TRAINING NEEDS</b>                                           |                                                                          |                            |                           |                    |                      |                                     |                            |     |     |     |                                |
| √                                                               | Policy and procedures as part of Sage training and updates               | Financial Services Manager | 06/30/2022                | ●                  | Complete             | Assistant Deputy Director for Admin | TBD                        | TBD | n/a |     | Sage Training on ODF Help Desk |
|                                                                 | Collection policies and procedures for those responsible for collections | Financial Services Manager | 06/30/2024                | ●                  | In Review / Underway | Assistant Deputy Director for Admin | TBD                        | TBD | n/a |     |                                |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                          |                            |                           |                    |                      |                                     |                            |     |     |     |                                |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated            | Financial Services Manager | 06/30/2025                | ●                  | Not Started          | Assistant Deputy Director for Admin | n/a                        | n/a | n/a |     |                                |
|                                                                 | Position Descriptions updated w/duties                                   | Financial Services Manager | 06/30/2025                | ●                  | Not Started          | Human Resources Analyst             | n/a                        | n/a | n/a |     |                                |
|                                                                 | Invoicing Procedures reviewed (annually)                                 | Financial Services Manager | 06/30/2025                | ●                  | Not Started          | Assistant Deputy Director for Admin | TBD                        | TBD | n/a |     |                                |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                          |                            |                           |                    |                      |                                     |                            |     |     |     |                                |
|                                                                 | n/a                                                                      | n/a                        | n/a                       | n/a                | n/a                  | n/a                                 | n/a                        | n/a | n/a | n/a | n/a                            |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #20 - Finance / Accounting (Org Structure)

**ET Sponsor:** State Forester

**Due Date:** 06/30/2023

**Last Update:** 03/04/2024 v.6 | **MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low**, per MGO 02/2024 update; **Medium**.  
 Job descriptions of current ODF personnel should be reviewed and the following reassignments should be made:  
 1. Individuals with primarily finance and accounting responsibilities should be reassigned to the ODF Administrative Branch.  
 2. Finance and accounting related job duties of individuals within the ODF Operations Branch should be reassigned to personnel within the ODF Administrative Branch.

**(MGO) Action Plan:**

- Based on review of the job descriptions provided by Bill Herber, the following position(s) should report to the ODF Administrative Branch:
  - Protection Finance - Principal Executive Finance Manager
  - Protection Finance - Fiscal Analyst 2 (one position)
  - Protection Finance - Accounting Tech 3 (five positions)
- Based on review of the Organizational Chart for the ODF Administrative Branch, the Fiscal Analyst should be report to the Budget Management group as opposed to the Equipment Pool.
- Based on review of the job descriptions provided by Bill Herber, certain finance/accounting related job duties which should be reassigned to personnel within the ODF Administrative Branch.

**MGO Observation:**

Certain personnel with primarily finance or accounting responsibilities report to the ODF Operations Branch rather than the Administrative Branch under the current organizational structure. Additionally, certain positions within the ODF Operations Branch have some finance and accounting related job duties and do not consistently communicate with the appropriate personnel within the ODF Administrative Branch regarding the execution of those duties.

**MGO Potential Impact / Risk:**

Lack of proper oversight of finance and accounting personnel and/or job functions by the ODF Administrative Branch could result in errors in financial reporting or failure to properly record accounts receivable or payable transactions, resulting in an inability to properly forecast cash flows.

In addition, the ODF Operations and Administrative Branches should review and approve job requisitions with finance and accounting responsibilities to determine whether the roles and responsibilities are appropriate given the position identified.

**ODF Management Response:**

ODF agrees with the process observation and potential impacts associated with a lack of proper personnel oversight and a lack of communication between personnel. Simply moving report lines in organization structure will not solve the problem. ODF will conduct further analysis to design and effectively reorganize our current fire finance structure to ensure needed controls and reporting structures are in place, while maintaining fire division strategic and operational control of goals and outcomes. Progress has been made in the agency on many of the procedural and technological recommendations within this consulting review. This progress has improved efficiencies and accuracies in our business practices and provided for more effective communications across the agency. Codifying these improved business practices in our governance, while properly training our employees, will address some observations related to personnel oversight by establishing authority, responsibility, and accountability amongst agency staff and managers. Implementing technical advances and upgrades in our information systems will also improve consistency and reliability in our financial reporting further mitigating risk of inefficiencies or inaccuracies. Alignment of work and technical classifications within business units provides more efficient and effective work, promotes the ability to provide redundant services, especially important during fire season, and provides for greater accountability through technical understanding by immediate managers. However, this approach must include meeting the needs of operational units and their leadership to influence goals and outcomes for these supporting elements as well as provide input on their performance. This will ensure operational units maintain strategic control while minimizing the need for administrative oversight. To assist with implementation, an analysis to determine how these listed and potential future reassignments would mitigate the potential risks should be conducted. There may be multiple solutions or phased approaches that will address concerns noted in the process observations, while considering associated tradeoffs of implementation, and evaluating the effectiveness of current process improvements underway.

**ODF Revised Management Response - June 2021:**

ODF agrees with the recommendation. The Governor's recommended budget includes these recommended changes, and we believe these changes will likely be included in the Legislative adopted budget. Even if they were not included, from a mechanical budget process, the reporting lines can and will still be implemented. Reorganizations require thoughtful handling consistent with union requirements with human resource expertise and support, along with careful planning to assure continuity in the operational support needed to assure timely decision-making - specifically during the 2021 fire season.

| Deliverable Identification |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Owner                                                         | Estimated Completion Date | Deliverable Status |                 | Approver(s)                                        | Deliverable Review         |        |        |     | Supporting Documentation                                            |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------------|--------------------|-----------------|----------------------------------------------------|----------------------------|--------|--------|-----|---------------------------------------------------------------------|
| ✓                          | Deliverable Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                               |                           | Status Indicator   | Status          |                                                    | District Business Managers | LT     | ET     | BOF |                                                                     |
| <b>MILESTONES</b>          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                               |                           |                    |                 |                                                    |                            |        |        |     |                                                                     |
| ✓                          | This recommendation's implementation plan is considerate of the Legislative Assembly's development of a 2021-23 Legislatively Adopted Budget, inclusive of ODF Policy Option Package #200 in the Governor's Recommended Budget. (MGO)                                                                                                                                                                                                                                                                                                                 | State Forester                                                | 06/28/2021                | ●                  | Complete        | Oregon Legislative Assembly                        | TBD                        | TBD    | TBD    |     | 2021-2023 Legislatively Adopted Budget                              |
| ✓                          | Bridge plan for 2021 Fire Season to build capacity and understanding of operational needs of administrative/accounting support required for timely decisions that informs full implementation of organization changes.                                                                                                                                                                                                                                                                                                                                | Fire Protection Chief and Assistant Deputy Director for Admin | 07/01/2021                | ●                  | Complete        | Deputy Directors for Administration and Operations | TBD                        | TBD    | TBD    |     | Facilitated                                                         |
| ✓                          | Change Management consultant hired to support changing organizational structure and business processes                                                                                                                                                                                                                                                                                                                                                                                                                                                | Deputy Director for Administration                            | 09/28/2021                | ●                  | Complete        | State Forester                                     | TBD                        | TBD    | TBD    |     | ODF Olympic Performance Management Contract                         |
| ✓                          | Organizational Chart reflecting new reporting structure (MGO)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Deputy Director for Administration                            | 10/31/2021                | ●                  | Complete        | Deputy Director for Administration                 | TBD                        | TBD    | TBD    |     | Org Chart - ODF Administrative Branch                               |
| ✓                          | FTE and reporting changes clarified for positions in Legislatively Adopted Budget, if any                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Assistant Deputy Director for Admin                           | 07/01/2021                | ●                  | Complete        | Deputy Director for Administration                 | TBD                        | TBD    | TBD    |     | Budgeting process                                                   |
| ✓                          | Technical adjustments implemented in budgeting system and documentation (MGO)                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Budget Manager                                                | 10/01/2021                | ●                  | Complete        | Assistant Deputy Director for Admin                | TBD                        | TBD    | TBD    |     | Budgeting process                                                   |
| ✓                          | Agency's 2021-23 Legislatively Adopted Budget document to Chief Financial Office and Legislative Fiscal Office                                                                                                                                                                                                                                                                                                                                                                                                                                        | State Forester                                                | 10/26/2021                | ●                  | Complete        | Oregon Legislative Assembly                        | TBD                        | TBD    | TBD    |     | Budgeting process                                                   |
| ✓                          | Complete reorganization January 1, 2022, or sooner: the agency is absolutely committed to implementing these changes. The TBD timeline items that follow are contingent upon two key drivers: the actual budget/FTE the agency receives (added capacity/FTE/Positions) to fully implement all the MGO recommendations and the magnitude of the fire season, which requires current capacity to manage finances on assignment to large fires. With these key drivers, we would have organizational implementation by January 1, 2022, possibly sooner. |                                                               |                           |                    |                 |                                                    |                            |        |        |     |                                                                     |
| ✓                          | Recruitment processes initiated for new or vacant positions, if any                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Assistant Deputy Director for Admin                           | 09/30/2022                | ●                  | Complete        | Deputy Director for Administration                 | TBD                        | TBD    | TBD    |     | Email: Chase w/Organizational Spotlight                             |
| ✓                          | Organization Chart defining financial reporting lines to Administrative Branch (MGO)                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Assistant Deputy Director for Admin                           | 06/30/2022                | ●                  | Complete        | Deputy Director for Administration                 | Nov-21                     | Dec-21 | Oct-21 |     | Org Chart - ODF Administrative Branch                               |
| ✓                          | Monthly District Administrative Round Table (DART) Meetings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Assistant Deputy Director for Admin                           | Done                      | ●                  | Complete        | Deputy Director for Administration                 | n/a                        | n/a    | n/a    |     | Example: DART Agenda Notes 2022.11.02                               |
| ✓                          | Redefined workloads and oversight process (Examples: Quarterly Distribution to Counties for Timber Sales, Program Accountant's oversight of financial reports) (MGO)                                                                                                                                                                                                                                                                                                                                                                                  | Financial Services Manager                                    | Done                      | ●                  | Complete        | Deputy Director for Administration                 | n/a                        | n/a    | n/a    |     | Email: Chase providing background on new roles and responsibilities |
|                            | Interim analysis of core duties for affected positions specific to Operations Branch                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Deputy Director for Operations                                | TBD                       | ●                  | Being Initiated | Deputy Director for Administration                 | TBD                        | TBD    | TBD    |     |                                                                     |
|                            | Principles established for strategic and operational support of Operations Branch                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Fire Protection Chief                                         | TBD                       | ●                  | Being Initiated | Deputy Director for Operations                     | TBD                        | TBD    | TBD    |     |                                                                     |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #20 - Finance / Accounting (Org Structure)

**ET Sponsor:** State Forester

**Due Date:** 06/30/2023

**Last Update:** 03/04/2024 v.6 | **MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low**, per MGO 02/2024 update; **Medium**.  
 Job descriptions of current ODF personnel should be reviewed and the following reassignments should be made:  
 1. Individuals with primarily finance and accounting responsibilities should be reassigned to the ODF Administrative Branch.  
 2. Finance and accounting related job duties of individuals within the ODF Operations Branch should be reassigned to personnel within the ODF Administrative Branch.

**(MGO) Action Plan:**

- Based on review of the job descriptions provided by Bill Herber, the following position(s) should report to the ODF Administrative Branch:
  - Protection Finance - Principal Executive Finance Manager
  - Protection Finance - Fiscal Analyst 2 (one position)
  - Protection Finance - Accounting Tech 3 (five positions)
- Based on review of the Organizational Chart for the ODF Administrative Branch, the Fiscal Analyst should be report to the Budget Management group as opposed to the Equipment Pool.
- Based on review of the job descriptions provided by Bill Herber, certain finance/accounting related job duties which should be reassigned to personnel within the ODF Administrative Branch.

**MGO Observation:**

Certain personnel with primarily finance or accounting responsibilities report to the ODF Operations Branch rather than the Administrative Branch under the current organizational structure. Additionally, certain positions within the ODF Operations Branch have some finance and accounting related job duties and do not consistently communicate with the appropriate personnel within the ODF Administrative Branch regarding the execution of those duties.

**MGO Potential Impact / Risk:**

Lack of proper oversight of finance and accounting personnel and/or job functions by the ODF Administrative Branch could result in errors in financial reporting or failure to properly record accounts receivable or payable transactions, resulting in an inability to properly forecast cash flows.

In addition, the ODF Operations and Administrative Branches should review and approve job requisitions with finance and accounting responsibilities to determine whether the roles and responsibilities are appropriate given the position identified.

**ODF Management Response:**

ODF agrees with the process observation and potential impacts associated with a lack of proper personnel oversight and a lack of communication between personnel. Simply moving report lines in organization structure will not solve the problem. ODF will conduct further analysis to design and effectively reorganize our current fire finance structure to ensure needed controls and reporting structures are in place, while maintaining fire division strategic and operational control of goals and outcomes. Progress has been made in the agency on many of the procedural and technological recommendations within this consulting review. This progress has improved efficiencies and accuracies in our business practices and provided for more effective communications across the agency. Codifying these improved business practices in our governance, while properly training our employees, will address some observations related to personnel oversight by establishing authority, responsibility, and accountability amongst agency staff and managers. Implementing technical advances and upgrades in our information systems will also improve consistency and reliability in our financial reporting further mitigating risk of inefficiencies or inaccuracies. Alignment of work and technical classifications within business units provides more efficient and effective work, promotes the ability to provide redundant services, especially important during fire season, and provides for greater accountability through technical understanding by immediate managers. However, this approach must include meeting the needs of operational units and their leadership to influence goals and outcomes for these supporting elements as well as provide input on their performance. This will ensure operational units maintain strategic control while minimizing the need for administrative oversight. To assist with implementation, an analysis to determine how these listed and potential future reassignments would mitigate the potential risks should be conducted. There may be multiple solutions or phased approaches that will address concerns noted in the process observations, while considering associated tradeoffs of implementation, and evaluating the effectiveness of current process improvements underway.

**ODF Revised Management Response - June 2021:**

ODF agrees with the recommendation. The Governor's recommended budget includes these recommended changes, and we believe these changes will likely be included in the Legislative adopted budget. Even if they were not included, from a mechanical budget process, the reporting lines can and will still be implemented. Reorganizations require thoughtful handling consistent with union requirements with human resource expertise and support, along with careful planning to assure continuity in the operational support needed to assure timely decision-making - specifically during the 2021 fire season.

| Deliverable Identification |                                                                                | Owner                                              | Estimated Completion Date | Deliverable Status |                      | Approver(s)                        | Deliverable Review         |     |     | Supporting Documentation      |
|----------------------------|--------------------------------------------------------------------------------|----------------------------------------------------|---------------------------|--------------------|----------------------|------------------------------------|----------------------------|-----|-----|-------------------------------|
| √                          | Deliverable Name                                                               |                                                    |                           | Status Indicator   | Status               |                                    | District Business Managers | LT  | ET  |                               |
| √                          | Human Resource Analyst assigned to support implementation                      | Human Resources Manager                            | 12/30/2021                | ●                  | Complete             | Deputy Director for Administration | TBD                        | TBD | TBD | HR Business Partner           |
| √                          | Transition Plan for implementing organizational change                         | Deputy Directors for Administration and Operations | 12/30/2021                | ●                  | Complete             | State Forester                     | TBD                        | TBD | TBD | Facilitated                   |
| √                          | Communication Plan for implementing organizational change                      | Deputy Directors for Administration and Operations | 01/30/2021                | ●                  | Complete             | Public Affairs Manager             | TBD                        | TBD | TBD | Facilitated                   |
|                            | Workday Human Resource Profiles reviewed and reporting updated                 | Human Resources Manager                            | TBD                       | ●                  | In Review / Underway | Deputy Director for Administration | TBD                        | TBD | TBD |                               |
|                            | Position Descriptions reviewed and updated                                     | Human Resources Manager                            | TBD                       | ●                  | Being Initiated      | Deputy Director for Administration | TBD                        | TBD | TBD |                               |
|                            | Facilities space planning and adjacency considerations defined and implemented | Facilities Manager                                 | TBD                       | ●                  | Being Initiated      | Deputy Director for Administration | TBD                        | TBD | TBD |                               |
|                            | Post-change survey and recommendation related to changes implemented           | Deputy Director for Administration                 | TBD                       | ●                  | Not Started          | State Forester                     | TBD                        | TBD | TBD |                               |
| √                          | Recommendation related to scope and breadth of future agency reviews (MGO)     | Deputy Directors for Administration and Operations | 12/31/2024                | ●                  | In Review / Underway | State Forester                     | TBD                        | TBD | TBD | Org Charts and Reorganization |

**POLICY AND PROCEDURES**

**ODF Policy (list topics and define milestones)**

|     |     |     |     |     |     |     |     |     |     |  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|
| TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD |  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|

**ODF Procedures (list topic(s), define each)**

|     |     |     |     |     |     |     |     |     |     |  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|
| TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD |  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|

**ODF Greenbook (list sections, define action needed)**

|     |     |     |     |     |     |     |     |     |     |  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|
| TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD |  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|

**ODF Guidance or Memorandum (list sections)**

|     |     |     |     |     |     |     |     |     |     |  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|
| TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD | TBD |  |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|

**IT SYSTEM CONSIDERATIONS**

|  |                                                                  |                                |     |   |             |                                     |     |     |     |  |
|--|------------------------------------------------------------------|--------------------------------|-----|---|-------------|-------------------------------------|-----|-----|-----|--|
|  | Onboarding or adjustments required for new or changing positions | Information Technology Manager | TBD | ● | Not Started | Assistant Deputy Director for Admin | TBD | TBD | TBD |  |
|--|------------------------------------------------------------------|--------------------------------|-----|---|-------------|-------------------------------------|-----|-----|-----|--|

**COMMUNICATION PLANNING**

|   |                                                   |                                    |     |   |          |                        |        |     |     |  |
|---|---------------------------------------------------|------------------------------------|-----|---|----------|------------------------|--------|-----|-----|--|
| √ | Communications implementing organizational change | Deputy Director for Administration | TBD | ● | Complete | Public Affairs Manager | Dec-21 | TBD | TBD |  |
|---|---------------------------------------------------|------------------------------------|-----|---|----------|------------------------|--------|-----|-----|--|

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #20 - Finance / Accounting (Org Structure)

**ET Sponsor:** State Forester

**Due Date:** 06/30/2023

**Last Update:** 03/04/2024 v.6 | **MGO has defined this recommendation as Implemented, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low, per MGO 02/2024 update; Medium-** Job descriptions of current ODF personnel should be reviewed and the following reassignments should be made:  
 1. Individuals with primarily finance and accounting responsibilities should be reassigned to the ODF Administrative Branch.  
 2. Finance and accounting related job duties of individuals within the ODF Operations Branch should be reassigned to personnel within the ODF Administrative Branch.

**(MGO) Action Plan:**

1. Based on review of the job descriptions provided by Bill Herber, the following position(s) should report to the ODF Administrative Branch:
  - a) Protection Finance - Principal Executive Finance Manager
  - b) Protection Finance - Fiscal Analyst 2 (one position)
  - c) Protection Finance - Accounting Tech 3 (five positions)
2. Based on review of the Organizational Chart for the ODF Administrative Branch, the Fiscal Analyst should be report to the Budget Management group as opposed to the Equipment Pool.
3. Based on review of the job descriptions provided by Bill Herber, certain finance/ accounting related job duties which should be reassigned to personnel within the ODF Administrative Branch.

**MGO Observation:**

Certain personnel with primarily finance or accounting responsibilities report to the ODF Operations Branch rather than the Administrative Branch under the current organizational structure. Additionally, certain positions within the ODF Operations Branch have some finance and accounting related job duties and do not consistently communicate with the appropriate personnel within the ODF Administrative Branch regarding the execution of those duties.

**MGO Potential Impact / Risk:**

Lack of proper oversight of finance and accounting personnel and/ or job functions by the ODF Administrative Branch could result in errors in financial reporting or failure to properly record accounts receivable or payable transactions, resulting in an inability to properly forecast cash flows.

In addition, the ODF Operations and Administrative Branches should review and approve job requisitions with finance and accounting responsibilities to determine whether the roles and responsibilities are appropriate given the position identified.

**ODF Management Response:**

ODF agrees with the process observation and potential impacts associated with a lack of proper personnel oversight and a lack of communication between personnel. Simply moving report lines in organization structure will not solve the problem. ODF will conduct further analysis to design and effectively reorganize our current fire finance structure to ensure needed controls and reporting structures are in place, while maintaining fire division strategic and operational control of goals and outcomes. Progress has been made in the agency on many of the procedural and technological recommendations within this consulting review. This progress has improved efficiencies and accuracies in our business practices and provided for more effective communications across the agency. Codifying these improved business practices in our governance, while properly training our employees, will address some observations related to personnel oversight by establishing authority, responsibility, and accountability amongst agency staff and managers. Implementing technical advances and upgrades in our information systems will also improve consistency and reliability in our financial reporting further mitigating risk of inefficiencies or inaccuracies. Alignment of work and technical classifications within business units provides more efficient and effective work, promotes the ability to provide redundant services, especially important during fire season, and provides for greater accountability through technical understanding by immediate managers. However, this approach must include meeting the needs of operational units and their leadership to influence goals and outcomes for these supporting elements as well as provide input on their performance. This will ensure operational units maintain strategic control while minimizing the need for administrative oversight. To assist with implementation, an analysis to determine how these listed and potential future reassignments would mitigate the potential risks should be conducted. There may be multiple solutions or phased approaches that will address concerns noted in the process observations, while considering associated tradeoffs of implementation, and evaluating the effectiveness of current process improvements underway.

**ODF Revised Management Response - June 2021:**

ODF agrees with the recommendation. The Governor's recommended budget includes these recommended changes, and we believe these changes will likely be included in the Legislative adopted budget. Even if they were not included, from a mechanical budget process, the reporting lines can and will still be implemented. Reorganizations require thoughtful handling consistent with union requirements with human resource expertise and support, along with careful planning to assure continuity in the operational support needed to assure timely decision-making - specifically during the 2021 fire season.

| Deliverable Identification                                      |                                                                             | Owner                              | Estimated Completion Date | Deliverable Status |             | Approver(s)                         | Deliverable Review         |     |     |     | Supporting Documentation |
|-----------------------------------------------------------------|-----------------------------------------------------------------------------|------------------------------------|---------------------------|--------------------|-------------|-------------------------------------|----------------------------|-----|-----|-----|--------------------------|
| √                                                               | Deliverable Name                                                            |                                    |                           | Status Indicator   | Status      |                                     | District Business Managers | LT  | ET  | BOF |                          |
| <b>TRAINING NEEDS</b>                                           |                                                                             |                                    |                           |                    |             |                                     |                            |     |     |     |                          |
| √                                                               | Onboarding to the Administrative Branch                                     | Deputy Director for Administration | TBD                       | ●                  | Complete    | Assistant Deputy Director for Admin | TBD                        | TBD | TBD |     |                          |
|                                                                 | Training requirements and plans defined for each position                   | Deputy Director for Administration | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | TBD                        | TBD | TBD |     |                          |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                             |                                    |                           |                    |             |                                     |                            |     |     |     |                          |
|                                                                 | Workday Human Resource Profiles reviewed and updated as necessary           | Human Resources Analyst            | TBD                       | ●                  | Not Started | Human Resources Manager             | TBD                        | TBD | TBD |     |                          |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated               | Financial Services Manager         | 06/30/2025                | ●                  | Not Started | Assistant Deputy Director for Admin | n/a                        | n/a | n/a |     |                          |
|                                                                 | Protection Fiscal Year Operating Plan core duties updated                   | Financial Services Manager         | 06/30/2025                | ●                  | Not Started | Assistant Deputy Director for Admin | n/a                        | n/a | n/a |     |                          |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                             |                                    |                           |                    |             |                                     |                            |     |     |     |                          |
|                                                                 | Strategic Initiatives for 2025-27 budget development, if adjustments needed | State Forester                     | 10/30/2023                | ●                  | Not Started | Board of Forestry                   | TBD                        | TBD | TBD |     |                          |
|                                                                 | Guiding Principles and Direction for 2025-27 budget development             | State Forester                     | 01/30/2024                | ●                  | Not Started | Board of Forestry                   | TBD                        | TBD | TBD |     |                          |
|                                                                 | Input on Budget Concepts for 2025-27 budget development                     | State Forester                     | 04/30/2024                | ●                  | Not Started | Board of Forestry                   | TBD                        | TBD | TBD |     |                          |
|                                                                 | Policy Option Packages for 2025-27 budget development                       | State Forester                     | 06/30/2024                | ●                  | Not Started | Board of Forestry                   | TBD                        | TBD | TBD |     |                          |
|                                                                 | 2025-27 Agency Request Budget                                               | State Forester                     | 07/30/2024                | ●                  | Not Started | Board of Forestry                   | TBD                        | TBD | TBD |     |                          |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #21 - Finance Skillsets

**ET Sponsor:** Human Resources Manager

**Due Date:** 06/30/2023

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as **Substantially Completed, with the risk rating reduced to Low.** - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 02/2024 update; **Medium-** Note: Approval of new positions is dependent upon legislative approval.

**(MGO) Action Plan:**

1. Finance/ accounting related responsibilities should be reassigned to the ODF Administrative Branch.
2. Payroll classifications should be reassessed to ensure classifications are in line with the redefined job positions according to the education and experience requirements for each role.
3. All finance/ accounting related job positions should include a list of minimum educational requirements, experience, and skills needed to qualify for the position.

**MGO Observation:**

Certain personnel are performing job duties related to finance and accounting without the necessary skillset (e.g. training and/or qualifications).

**MGO Potential Impact / Risk:**

Lack of proper skillsets for finance and accounting positions and/or job duties could result in inaccuracies or incomplete financial information.

**ODF Management Response:**

ODF agrees with the recommended process improvement to address personnel performing job duties without proper training and/or qualifications and recognize that this could result in inaccuracies or incomplete financial information. With regards to the management action plan sub-recommendations, the agency will assess current staffing for finance / accounting job duties with an initial review of the position descriptions and recommendations for allocations of the positions. While the assessment can be conducted internally, further position reclassifications or new position assignments are dependent upon executive and legislative approvals. State of Oregon job classifications do have pre-defined minimum qualifications. These minimum qualifications are utilized during the recruitment process to assure a qualified candidate pool. It is not uncommon for general government positions to have financial responsibilities, in addition to clerical and administrative functions, all with varying minimum requirements. Training for financial personnel is an agency priority, has been included in prior agency budget requests, and has been challenged with recent cost containment measures. Proper classification of positions, assignment of duties, and ongoing investments in training are the determining factors to assure personnel skillsets are properly matched to agency business needs. The agency will explore and further evaluate the recommended changes to organizational reporting structure to understand how this sub-recommendation addresses the observation and potential risk; however, financial responsibilities are currently distributed broadly across our decentralized agency in both the operational programs and field district offices, and the difficulty of implementing this sub-recommendation has been understated.

| Deliverable Identification                                 |                                                                                                                                                                                             | Owner                              | Estimated Completion Date | Deliverable Status |                 | Approver(s)                         | Deliverable Review         |     |     |     | Supporting Documentation                                                     |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|---------------------------|--------------------|-----------------|-------------------------------------|----------------------------|-----|-----|-----|------------------------------------------------------------------------------|
| √                                                          | Deliverable Name                                                                                                                                                                            |                                    |                           | Status Indicator   | Status          |                                     | District Business Managers | LT  | ET  | BOF |                                                                              |
| <b>MILESTONES</b>                                          |                                                                                                                                                                                             |                                    |                           |                    |                 |                                     |                            |     |     |     |                                                                              |
| √                                                          | Coordinated review of finance position descriptions against classification specs (MGO)                                                                                                      | Human Resources Analyst            | 06/30/2023                | ●                  | Complete        | Human Resources Manager             | n/a                        | n/a | n/a |     | Position Classification Reviews of 5 Protection Finance Unit positions       |
| √                                                          | Classification Review of Administrative Branch Protection Finance positions                                                                                                                 | Human Resources Manager            | 06/30/2023                | ●                  | Complete        | Deputy Director for Administration  | n/a                        | n/a | n/a |     |                                                                              |
| n/a                                                        | Union coordination of Classification Studies / Technological Changes / Retraining                                                                                                           | Human Resources Manager            | n/a                       | ●                  | n/a             | Deputy Director for Administration  | n/a                        | n/a | n/a |     | n/a                                                                          |
| √                                                          | Recommendations for classification changes defined, if any                                                                                                                                  | Deputy Director for Administration | 06/30/2023                | ●                  | Complete        | State Forester                      | TBD                        | TBD | TBD |     | Position Classification Reviews of 5 Protection Finance Unit positions       |
|                                                            | Position classification changes implemented, if any                                                                                                                                         | Human Resources Manager            | TBD                       | ●                  | Being Initiated | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                              |
| √                                                          | Organizational restructuring of program units to address business needs                                                                                                                     | Human Resources Manager            | 06/30/2023                | ●                  | Complete        | Deputy Director for Administration  | TBD                        | TBD | TBD |     | Org charts: Admin Branch 2022, Business Services June 2023 and November 2023 |
| √                                                          | Recruitment process for all vacancies includes review by ODF Classification & Compensation unit to ensure position meets DAS class specification requirements for the classification series | Human Resources Manager            | 06/30/2023                | ●                  | Complete        | Deputy Director for Administration  | TBD                        | TBD | TBD |     | Approval to Fill Form October 2022, Org Chart: Human Resources 2024          |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                                                             |                                    |                           |                    |                 |                                     |                            |     |     |     |                                                                              |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                                                             |                                    |                           |                    |                 |                                     |                            |     |     |     |                                                                              |
|                                                            | n/a                                                                                                                                                                                         |                                    | n/a                       |                    | n/a             |                                     | n/a                        | n/a | n/a | n/a | n/a                                                                          |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                                                             |                                    |                           |                    |                 |                                     |                            |     |     |     |                                                                              |
|                                                            | TBD                                                                                                                                                                                         |                                    | TBD                       |                    | TBD             |                                     | TBD                        | TBD | TBD |     |                                                                              |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                                                             |                                    |                           |                    |                 |                                     |                            |     |     |     |                                                                              |
|                                                            | n/a                                                                                                                                                                                         |                                    | n/a                       |                    | n/a             |                                     | n/a                        | n/a | n/a | n/a | n/a                                                                          |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                                                             |                                    |                           |                    |                 |                                     |                            |     |     |     |                                                                              |
|                                                            | TBD                                                                                                                                                                                         |                                    | TBD                       |                    | TBD             |                                     | TBD                        | TBD | TBD |     |                                                                              |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                                                                                                                             |                                    |                           |                    |                 |                                     |                            |     |     |     |                                                                              |
| n/a                                                        | Identification of security controls and access needs for financial positions, protocols on access, including coordination with Department of Administrative Services                        | Human Resources Manager            | 06/30/2023                | ●                  | n/a             | Assistant Deputy Director for Admin | n/a                        | n/a | n/a |     |                                                                              |
| <b>COMMUNICATION PLANNING</b>                              |                                                                                                                                                                                             |                                    |                           |                    |                 |                                     |                            |     |     |     |                                                                              |
| √                                                          | Communications to leadership and employees that position descriptions will be reviewed                                                                                                      | Human Resources Analyst            | 06/30/2023                | ●                  | Complete        | Human Resources Manager             | TBD                        | TBD | TBD |     |                                                                              |



# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #21 - Finance Skillsets

**ET Sponsor:** Human Resources Manager

**Due Date:** 06/30/2023

**Last Update:** 03/04/2024 v.6 | **MGO has defined this recommendation as Substantially Completed, with the risk rating reduced to Low. - February 2024 MGO Implementation Plan Review**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 02/2024 update; **Medium-** Note: Approval of new positions is dependent upon legislative approval.

**(MGO) Action Plan:**

1. Finance/ accounting related responsibilities should be reassigned to the ODF Administrative Branch.
2. Payroll classifications should be reassessed to ensure classifications are in line with the redefined job positions according to the education and experience requirements for each role.
3. All finance/ accounting related job positions should include a list of minimum educational requirements, experience, and skills needed to qualify for the position.

**MGO Observation:**

Certain personnel are performing job duties related to finance and accounting without the necessary skillset (e.g. training and/or qualifications).

**MGO Potential Impact / Risk:**

Lack of proper skillsets for finance and accounting positions and/or job duties could result in inaccuracies or incomplete financial information.

**ODF Management Response:**

ODF agrees with the recommended process improvement to address personnel performing job duties without proper training and/or qualifications and recognize that this could result in inaccuracies or incomplete financial information. With regards to the management action plan sub-recommendations, the agency will assess current staffing for finance / accounting job duties with an initial review of the position descriptions and recommendations for allocations of the positions. While the assessment can be conducted internally, further position reclassifications or new position assignments are dependent upon executive and legislative approvals. State of Oregon job classifications do have pre-defined minimum qualifications. These minimum qualifications are utilized during the recruitment process to assure a qualified candidate pool. It is not uncommon for general government positions to have financial responsibilities, in addition to clerical and administrative functions, all with varying minimum requirements. Training for financial personnel is an agency priority, has been included in prior agency budget requests, and has been challenged with recent cost containment measures. Proper classification of positions, assignment of duties, and ongoing investments in training are the determining factors to assure personnel skillsets are properly matched to agency business needs. The agency will explore and further evaluate the recommended changes to organizational reporting structure to understand how this sub-recommendation addresses the observation and potential risk; however, financial responsibilities are currently distributed broadly across our decentralized agency in both the operational programs and field district offices, and the difficulty of implementing this sub-recommendation has been understated.

| Deliverable Identification                                      |                                                                                                                                                                        | Owner                      | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review         |     |     |     | Supporting Documentation                                                                                                 |
|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------|----------------------|-------------------------------------|----------------------------|-----|-----|-----|--------------------------------------------------------------------------------------------------------------------------|
| √                                                               | Deliverable Name                                                                                                                                                       |                            |                           | Status Indicator   | Status               |                                     | District Business Managers | LT  | ET  | BOF |                                                                                                                          |
| <b>TRAINING NEEDS</b>                                           |                                                                                                                                                                        |                            |                           |                    |                      |                                     |                            |     |     |     |                                                                                                                          |
| √                                                               | Identify gaps in person vs. position, conduct needs assessment and provide training to bridge gaps                                                                     | Human Resources Manager    | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | n/a                        | n/a | n/a |     | Email: Chase MGO Update, Email: Wrolson PFU Trainings, Email: Heckman Workforce Dev. Mgr, Transcripts Financial Services |
| √                                                               | Evaluate changes in finance procedures and identify training needs (annually)                                                                                          | Financial Services Manager | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | n/a                        | n/a | n/a |     |                                                                                                                          |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                                                                                                        |                            |                           |                    |                      |                                     |                            |     |     |     |                                                                                                                          |
| √                                                               | Recruitment Process Update: Position and classification review prior to recruitment to ensure proper classification, organizational structure, and budgetary accuracy. | Human Resources Analyst    | 06/30/2022                | ●                  | Complete             | Human Resources Manager             | n/a                        | n/a | n/a |     | Approval to Fill Form October 2022, Org Chart: Human Resources 2024                                                      |
| √                                                               | Workday Human Resource Profiles reviewed and updated as necessary                                                                                                      | Human Resources Analyst    | 06/30/2023                | ●                  | Complete             | Human Resources Manager             | n/a                        | n/a | n/a |     | Workday                                                                                                                  |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                                                                                                        |                            |                           |                    |                      |                                     |                            |     |     |     |                                                                                                                          |
| n/a                                                             | Temporary or LD position may be required to help support the evaluation of positions and class review. To be considered for near-term or 23-25 budget development.     | Human Resources Manager    | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                                                                          |
|                                                                 | Classification changes could have budgetary impact, plus or minus                                                                                                      | Budget Manager             | 05/01/2023                | ●                  | Being Initiated      | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                                                                          |
|                                                                 | Reassess human resources capacity and define needs for 25-27 budget development.                                                                                       | Human Resources Manager    | 06/30/2023                | ●                  | Being Initiated      | Deputy Director for Administration  | TBD                        | TBD | TBD |     |                                                                                                                          |
|                                                                 | Strategic Initiatives for 2025-27 budget development                                                                                                                   | State Forester             | 10/30/2023                | ●                  | Being Initiated      | Board of Forestry                   | TBD                        | TBD | TBD |     |                                                                                                                          |
|                                                                 | Update: Policy Option Package new deadline and process change by Governor Kotek                                                                                        | State Forester             | 01/15/2024                | ●                  | In Review / Underway | Board of Forestry                   | TBD                        | TBD | TBD |     | New organizational structure needs will not meet new timeline for 2025-27 budget development                             |
| n/a                                                             | Guiding Principles and Direction for 2025-27 budget development                                                                                                        | State Forester             | TBD                       | ●                  | Not Started          | Board of Forestry                   | TBD                        | TBD | TBD |     |                                                                                                                          |
| n/a                                                             | Input on Budget Concepts for 2025-27 budget development                                                                                                                | State Forester             | TBD                       | ●                  | Not Started          | Board of Forestry                   | TBD                        | TBD | TBD |     |                                                                                                                          |
| n/a                                                             | Policy Option Packages for 2025-27 budget development                                                                                                                  | State Forester             | 06/30/2024                | ●                  | Not Started          | Board of Forestry                   | TBD                        | TBD | TBD |     |                                                                                                                          |
| n/a                                                             | 2025-27 Agency Request Budget                                                                                                                                          | State Forester             | 07/30/2024                | ●                  | Not Started          | Board of Forestry                   | TBD                        | TBD | TBD |     |                                                                                                                          |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #22 - OFRS

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as In Progress, with the risk rating remaining Medium. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating: MGO Recommendation:**

**Medium** ODF should implement the recommended process improvements identified within the report to ensure that source data is accurate and complete within the respective systems. An independent validation and stress-test of OFRS should be completed prior to implementation. The ODF Administrative Branch should provide initial and on-going training related to the use and capabilities of OFRS.

**(MGO) Action Plan:**

The following are examples of data needed within OFRS in order to ensure proper oversight/ accountability as related to Fire Protection Finance:  
 1. Total Expenses: Actuals from the state GL system (direct feed) and cost estimates from FIRES (direct feed) and e-iSuite (daily export/ import)  
 2. Revenue: Actuals from the state GL system (direct feed) and estimates (system generated calculation based on pending cost-share estimates)  
 3. General Fund Revenue Estimate: EFCC estimates (generated by EFCC)  
 4. Accounts Receivable: Actuals from the state GL system  
 5. Net: Estimate (system generated calculation)  
 6. Cost Share Estimation: Key data points utilized for cost share agreements such as acres, boots on the ground, etc.  
 7. Informational Data: Fire code, paying agency, cost share period, FEMA period, fire start date, district, etc.

**MGO Observation:**

While the necessary data related to Fire Protection Finance could be extracted and input into OFRS for fire finance oversight, the current processes utilized by ODF cause certain data within existing information technology systems to be unreliable, inaccurate or incomplete.

**MGO Potential Impact / Risk:**

Inaccurate and/ or incomplete data within the source systems and/ or errors in system coding could result in inaccurate or incomplete information being utilized for key management decisions.

NOTE: Currently, the processes/ procedures in place do not support using OFRS as a financial management system due to data inaccuracies.

**ODF Management Response:**

ODF agrees with this recommendation. The core code base of the OFRS system is fully developed and has begun to be rolled out into production. This initial phase is focused on state data sets and ensuring their accuracy and completeness with all applicable state systems. Even though the state systems are based on outdated technologies, there are enough interfaces, endpoints and existing technologies to fully automate data exchange and transformation processes; the same cannot be said for the agency's fire financial information. As noted in several recommendations, current fire finance processes make system automation extremely difficult. While further automation of the agency's various fire finance processes would greatly assist the ability to integrate systems, the standardization of manual processes can certainly provide transitional improvement to this effort. The agency will have to invest additional effort and capacity to acquire the data as outlined in the MAP.

| Deliverable Identification                                 |                                                                                                                                                                                                                                       | Owner                          | Estimated Completion Date | Deliverable Status |                 | Approver(s)                         | Deliverable Review |     |     |     | Supporting Documentation                                                                 |
|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------|--------------------|-----------------|-------------------------------------|--------------------|-----|-----|-----|------------------------------------------------------------------------------------------|
| ✓                                                          | Deliverable Name                                                                                                                                                                                                                      |                                |                           | Status Indicator   | Status          |                                     | District Business  | LT  | ET  | BOF |                                                                                          |
| <b>MILESTONES</b>                                          |                                                                                                                                                                                                                                       |                                |                           |                    |                 |                                     |                    |     |     |     |                                                                                          |
| ✓                                                          | Jan. 2024 Update: executive leadership transitions in 2022-2023, Admin Modernization Program dismantled, positions reorganized under the I.T. Program, I.T. Governance established, ODF organizational restructuring throughout 2023. | State Forester                 | 01/01/2024                | ●                  | Complete        | State Forester                      | n/a                | n/a | n/a |     | Emails ODF Leadership Transitions, ET monthly summaries, AMP Overview, ODF Org Structure |
| ✓                                                          | Jan. 2024 Update: ODF Finance Unit submit IT Project Initiation form for a new OFRS application to the IT Steering Committee (ITSC)                                                                                                   | Business Services              | 12/20/2023                | ●                  | Complete        | IT Steering Committee               | n/a                | n/a | n/a |     | IT Project Initiation Form - Financial Reporting Hub 12/20/2023                          |
| ✓                                                          | Jan. 2024 Update: IT Steering Committee (ITSC) considered new IT Project for a new OFRS / Financial Reporting Hub and approved the project for continuation through governance and development processes.                             | IT Steering Committee          | 01/02/2024                | ●                  | Complete        | IT Steering Committee               | n/a                | n/a | n/a |     | IT Steering Committee Meeting Summary 01/02/2024                                         |
|                                                            | OFRS Total Expenses via SFMA Data Transfer Interface (MGO)                                                                                                                                                                            | Admin Modernization Program    | TBD                       | ●                  | Complete        | Deputy Director for Administration  | n/a                | n/a | n/a |     |                                                                                          |
|                                                            | OFRS Total Expenses via FIRES Data Transfer Interface (MGO)                                                                                                                                                                           | Admin Modernization Program    | TBD                       | ●                  | Not Started     | Deputy Director for Administration  | n/a                | n/a | n/a |     |                                                                                          |
|                                                            | OFRS Total Expenses via e-iSuite Data Transfer Interface (MGO)                                                                                                                                                                        | Admin Modernization Program    | TBD                       | ●                  | Not Started     | Deputy Director for Administration  | n/a                | n/a | n/a |     |                                                                                          |
|                                                            | OFRS Revenue via SFMA Data Transfer Interface (MGO)                                                                                                                                                                                   | Admin Modernization Program    | TBD                       | ●                  | Complete        | Deputy Director for Administration  | n/a                | n/a | n/a |     |                                                                                          |
|                                                            | OFRS Revenue Estimation Component (MGO)                                                                                                                                                                                               | Admin Modernization Program    | TBD                       | ●                  | Not Started     | Deputy Director for Administration  | n/a                | n/a | n/a |     |                                                                                          |
|                                                            | OFRS General Fund Revenue Estimate Data Transfer Interface (MGO)                                                                                                                                                                      | Admin Modernization Program    | TBD                       | ●                  | Not Started     | Deputy Director for Administration  | n/a                | n/a | n/a |     |                                                                                          |
|                                                            | OFRS Accounts Receivable via SFMA Data Transfer Interface (MGO)                                                                                                                                                                       | Admin Modernization Program    | Done                      | ●                  | Complete        | Deputy Director for Administration  | n/a                | n/a | n/a |     |                                                                                          |
|                                                            | OFRS Net Estimate Component (MGO)                                                                                                                                                                                                     | Admin Modernization Program    | TBD                       | ●                  | Not Started     | Deputy Director for Administration  | n/a                | n/a | n/a |     |                                                                                          |
|                                                            | OFRS Cost Share Estimate Component (MGO)                                                                                                                                                                                              | Admin Modernization Program    | TBD                       | ●                  | Not Started     | Deputy Director for Administration  | n/a                | n/a | n/a |     |                                                                                          |
|                                                            | OFRS Lookup Data (MGO)                                                                                                                                                                                                                | Admin Modernization Program    | TBD                       | ●                  | Being Initiated | Deputy Director for Administration  | n/a                | n/a | n/a |     |                                                                                          |
|                                                            | Implementation of associated process improvements in MGO Recommendations (MGO)                                                                                                                                                        | Deputy Director for Operations | TBD                       | ●                  | Not Started     | Deputy Director for Administration  | TBD                | TBD | TBD |     |                                                                                          |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                                                                                                       |                                |                           |                    |                 |                                     |                    |     |     |     |                                                                                          |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                                                                                                       |                                |                           |                    |                 |                                     |                    |     |     |     |                                                                                          |
|                                                            | TBD                                                                                                                                                                                                                                   | TBD                            | TBD                       | TBD                | TBD             | TBD                                 | TBD                | TBD | TBD |     |                                                                                          |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                                                                                                       |                                |                           |                    |                 |                                     |                    |     |     |     |                                                                                          |
|                                                            | OFRS Reporting Tool Use Procedures                                                                                                                                                                                                    | Financial Services Manager     | TBD                       | ●                  | Not Started     | Assistant Deputy Director for Admin | TBD                | n/a | n/a |     |                                                                                          |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                                                                                                       |                                |                           |                    |                 |                                     |                    |     |     |     |                                                                                          |
|                                                            | TBD                                                                                                                                                                                                                                   | TBD                            | TBD                       | TBD                | TBD             | TBD                                 | TBD                | TBD | TBD |     |                                                                                          |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                                                                                                       |                                |                           |                    |                 |                                     |                    |     |     |     |                                                                                          |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #22 - OFRS

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/04/2024 v.6 | MGO has defined this recommendation as In Progress, with the risk rating remaining Medium. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating: MGO Recommendation:**

**Medium** ODF should implement the recommended process improvements identified within the report to ensure that source data is accurate and complete within the respective systems. An independent validation and stress-test of OFRS should be completed prior to implementation. The ODF Administrative Branch should provide initial and on-going training related to the use and capabilities of OFRS.

**(MGO) Action Plan:**

The following are examples of data needed within OFRS in order to ensure proper oversight/ accountability as related to Fire Protection Finance:  
 1. Total Expenses: Actuals from the state GL system (direct feed) and cost estimates from FIRES (direct feed) and e-suite (daily export/ import)  
 2. Revenue: Actuals from the state GL system (direct feed) and estimates (system generated calculation based on pending cost-share estimates)  
 3. General Fund Revenue Estimate: EFCC estimates (generated by EFCC)  
 4. Accounts Receivable: Actuals from the state GL system  
 5. Net: Estimate (system generated calculation)  
 6. Cost Share Estimation: Key data points utilized for cost share agreements such as acres, boots on the ground, etc.  
 7. Informational Data: Fire code, paying agency, cost share period, FEMA period, fire start date, district, etc.

**MGO Observation:**

While the necessary data related to Fire Protection Finance could be extracted and input into OFRS for fire finance oversight, the current processes utilized by ODF cause certain data within existing information technology systems to be unreliable, inaccurate or incomplete.

**MGO Potential Impact / Risk:**

Inaccurate and/ or incomplete data within the source systems and/ or errors in system coding could result in inaccurate or incomplete information being utilized for key management decisions.

NOTE: Currently, the processes/ procedures in place do not support using OFRS as a financial management system due to data inaccuracies.

**ODF Management Response:**

ODF agrees with this recommendation. The core code base of the OFRS system is fully developed and has begun to be rolled out into production. This initial phase is focused on state data sets and ensuring their accuracy and completeness with all applicable state systems. Even though the state systems are based on outdated technologies, there are enough interfaces, endpoints and existing technologies to fully automate data exchange and transformation processes; the same cannot be said for the agency's fire financial information. As noted in several recommendations, current fire finance processes make system automation extremely difficult. While further automation of the agency's various fire finance processes would greatly assist the ability to integrate systems, the standardization of manual processes can certainly provide transitional improvement to this effort. The agency will have to invest additional effort and capacity to acquire the data as outlined in the MAP.

| Deliverable Identification                                      |                                                                                    | Owner                               | Estimated Completion Date | Deliverable Status |             | Approver(s)                         | Deliverable Review |     |     |     | Supporting Documentation |
|-----------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|-------------|-------------------------------------|--------------------|-----|-----|-----|--------------------------|
| v                                                               | Deliverable Name                                                                   |                                     |                           | Status Indicator   | Status      |                                     | District Business  | LT  | ET  | BOF |                          |
|                                                                 | TBD                                                                                | TBD                                 | TBD                       | TBD                | TBD         | TBD                                 | TBD                | TBD | TBD |     |                          |
| <b>IT SYSTEM CONSIDERATIONS</b>                                 |                                                                                    |                                     |                           |                    |             |                                     |                    |     |     |     |                          |
|                                                                 | OFRS Buildout (individual components are specified in Milestones section)          | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration  | n/a                | n/a | n/a |     |                          |
|                                                                 | OFRS Independent Validation and Stress-test                                        | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration  | n/a                | n/a | n/a |     |                          |
|                                                                 | OFRS System Documentation integrated with I.T. information and retention systems   | Deputy Director for Administration  | TBD                       | ●                  | Not Started | Chief Information Officer           | n/a                | n/a | n/a |     |                          |
|                                                                 | OFRS integrated with Continuity Plan                                               | Chief Information Officer           | TBD                       | ●                  | Not Started | Deputy Director for Administration  | n/a                | n/a | n/a |     |                          |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                                    |                                     |                           |                    |             |                                     |                    |     |     |     |                          |
|                                                                 | Deployment of new OFRS Reporting Tool                                              | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                | TBD | TBD |     |                          |
| <b>TRAINING NEEDS</b>                                           |                                                                                    |                                     |                           |                    |             |                                     |                    |     |     |     |                          |
|                                                                 | Training plan for use of the OFRS Reporting Tool                                   | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                | TBD | TBD |     |                          |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                    |                                     |                           |                    |             |                                     |                    |     |     |     |                          |
|                                                                 | OFRS Reporting Tool updates, upgrades, and maintenance                             | Admin Modernization Program         | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                | TBD | TBD |     |                          |
|                                                                 | Review and update policy/procedures to meet changing needs                         | Assistant Deputy Director for Admin | TBD                       | ●                  | Not Started | Deputy Director for Administration  | n/a                | n/a | n/a |     |                          |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated                      | Financial Services Manager          | 06/30/2025                | ●                  | Not Started | Assistant Deputy Director for Admin | n/a                | n/a | n/a |     |                          |
|                                                                 | Position Descriptions updated w/duties                                             | Financial Services Manager          | 06/30/2025                | ●                  | Not Started | Human Resources Analyst             | n/a                | n/a | n/a |     |                          |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                    |                                     |                           |                    |             |                                     |                    |     |     |     |                          |
|                                                                 | To be determined as deliverables progress, potential for 25-27 budget development. | TBD                                 | TBD                       | TBD                | TBD         | TBD                                 | TBD                | TBD | TBD |     |                          |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #23 - Budgeting Requirements

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | **MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low.** - June 2022 MGO Implementation Plan Review; **Deliverables were not assessed for Version 6 of the IMP.**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 04/2022 update; **Medium.** The overall objectives of the agency and the Field Protection Districts should be consistent allowing for consistency in budgeting methodologies.

Note: This is dependent upon updated legislation.

**(MGO) Action Plan:**

As this is dependent upon updated legislation as related to the overall objectives of the agency and the Field Protection Districts, other than identifying the discrepancies there are no additional actions to be taken by ODF.

**MGO Observation:**

The ODF Administrative Branch biennial budget process and methodology are inconsistent with the Field Protection Districts' annual budget process.

**MGO Potential Impact / Risk:**

Gaps between the agency wide biennial and Field Protection Districts' annual budgets could lead to over allocation and/ or mismanagement of funds.

**ODF Management Response:**

Providing for an adequate level of fire protection is defined in law through the local district budgeting process. Aligning these district budget efforts, with the biennial budget authorization in an emergency response operation does not often align as reflected in additions requests to balance base budgets at the biennial level.

| Deliverable Identification                                 |                                                                                                                                                     | Owner                                                   | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review |        |        |     | Supporting Documentation                                     |
|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|--------------------|--------|--------|-----|--------------------------------------------------------------|
| v                                                          | Deliverable Name                                                                                                                                    |                                                         |                           | Status Indicator   | Status               |                                     | District Business  | LT     | ET     | BOF |                                                              |
| <b>MILESTONES</b>                                          |                                                                                                                                                     |                                                         |                           |                    |                      |                                     |                    |        |        |     |                                                              |
|                                                            | Legislation updated to meet overall budgeting objectives of the agency, statutes to be defined through future legislative concept development (MGO) | Fire Protection Chief/Deputy Director of Administration | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                | TBD    | TBD    | TBD |                                                              |
| v                                                          | Establish ODF Budget Divergence Project w/ cross-agency representation                                                                              | Fire Protection Chief/Deputy Director of Administration | 01/25/2021                | ●                  | Complete             | Deputy Director for Administration  | n/a                | n/a    | n/a    |     | 2021 Protection GF Divergence Project Charter ver3 (draft)   |
| v                                                          | Phase 1 of Divergence Project - Comparison Analysis of Biennial and Fiscal Budgets (MGO)                                                            | Fire Protection Chief/Deputy Director of Administration | 04/30/2021                | ●                  | Complete             | Deputy Director for Administration  | n/a                | n/a    | n/a    |     | Divergence Phase 1 Summary (draft)                           |
| v                                                          | Phase 1 of Divergence Project - Underlying Statutory Policy Review (MGO)                                                                            | Fire Protection Chief/Deputy Director of Administration | 04/30/2021                | ●                  | Complete             | Deputy Director for Administration  | n/a                | n/a    | n/a    |     | Divergence Phase 1 Summary (draft)                           |
| v                                                          | Underlying Statutory Policy Review (MGO) (new)                                                                                                      | Fiscal Analyst 3 (MGO LD)                               | 11/12/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | n/a                | n/a    | n/a    |     | FA3 MGO Recommendation Work (Multiple documents)             |
| v                                                          | Divergence Project Review and Proposals (MGO)                                                                                                       | Fiscal Analyst 3 (MGO LD)                               | 01/30/2022                | ●                  | Complete             | Deputy Director for Administration  | TBD                | TBD    | TBD    |     | Protection Budget Review and Proposals Executive Summary     |
| v                                                          | ACC & Budget Historical Analysis                                                                                                                    | Fiscal Analyst 3 (MGO LD)                               | 11/08/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | TBD                | TBD    | TBD    |     | FA3 MGO Recommendation Work (Multiple documents)             |
| v                                                          | Further Comparison of Actual Expenditures (MGO)                                                                                                     | Fiscal Analyst 3 (MGO LD)                               | 06/30/2022                | ●                  | Complete             | Assistant Deputy Director for Admin | n/a                | n/a    | n/a    |     | FA3 MGO Recommendation Work (Multiple documents)             |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                     |                                                         |                           |                    |                      |                                     |                    |        |        |     |                                                              |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                     |                                                         |                           |                    |                      |                                     |                    |        |        |     |                                                              |
|                                                            | ODF Policy - Budgetary Development, Tracking, and Reconciliation                                                                                    | Assistant Deputy Director for Admin                     | 06/30/2023                | ●                  | Not Started          | Deputy Director for Administration  | Jul-22             | Jul-22 | May-22 |     |                                                              |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                     |                                                         |                           |                    |                      |                                     |                    |        |        |     |                                                              |
| v                                                          | Actual Cost Computation (ACC) Rate Procedures (MGO)                                                                                                 | Fire Business Coordinator                               | 02/30/2023                | ●                  | Complete             | Protection Finance Manager          | Jul-22             | Jun-22 | Jun-22 |     | Actual Cost Computation and Budget Rate Page Reference Guide |
|                                                            | Budget Development Procedures (Biennial/Fiscal)                                                                                                     | Assistant Deputy Director for Admin                     | 06/30/2022                | ●                  | In Review / Underway | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |     |                                                              |
| v                                                          | Integrated Fiscal Budget Instructions                                                                                                               | Protection Fiscal Analyst 2                             | 01/25/2022                | ●                  | Complete             | Protection Finance Manager          | TBD                | TBD    | n/a    |     | FY23 Integrated Fiscal Budget Instructions Final 01.25.22    |
|                                                            | Budget Tracking Procedures                                                                                                                          | Assistant Deputy Director for Admin                     | 06/30/2023                | ●                  | Being Initiated      | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |     |                                                              |
|                                                            | Budget Reconciliation Procedures                                                                                                                    | Assistant Deputy Director for Admin                     | 06/30/2023                | ●                  | Being Initiated      | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |     |                                                              |
|                                                            | E-Board Coordination Procedures                                                                                                                     | Assistant Deputy Director for Admin                     | 06/30/2022                | ●                  | Not Started          | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |     |                                                              |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                     |                                                         |                           |                    |                      |                                     |                    |        |        |     |                                                              |
|                                                            | n/a                                                                                                                                                 | n/a                                                     | n/a                       | n/a                | n/a                  | n/a                                 | n/a                | n/a    | n/a    | n/a | n/a                                                          |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                     |                                                         |                           |                    |                      |                                     |                    |        |        |     |                                                              |
|                                                            | n/a                                                                                                                                                 | n/a                                                     | n/a                       | n/a                | n/a                  | n/a                                 | n/a                | n/a    | n/a    | n/a | n/a                                                          |

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #23 - Budgeting Requirements

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | **MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low.** - June 2022 MGO Implementation Plan Review; **Deliverables were not assessed for Version 6 of the IMP.**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 04/2022 update; **Medium.** The overall objectives of the agency and the Field Protection Districts should be consistent allowing for consistency in budgeting methodologies.

Note: This is dependent upon updated legislation.

**(MGO) Action Plan:**

As this is dependent upon updated legislation as related to the overall objectives of the agency and the Field Protection Districts, other than identifying the discrepancies there are no additional actions to be taken by ODF.

**MGO Observation:**

The ODF Administrative Branch biennial budget process and methodology are inconsistent with the Field Protection Districts' annual budget process.

**MGO Potential Impact / Risk:**

Gaps between the agency wide biennial and Field Protection Districts' annual budgets could lead to over allocation and/ or mismanagement of funds.

**ODF Management Response:**

Providing for an adequate level of fire protection is defined in law through the local district budgeting process. Aligning these district budget efforts, with the biennial budget authorization in an emergency response operation does not often align as reflected in additions requests to balance base budgets at the biennial level.

| Deliverable Identification                                      |                                                                                      | Owner                               | Estimated Completion Date | Deliverable Status |                 | Approver(s)                        | Deliverable Review |        |        |     | Supporting Documentation                                  |
|-----------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|-----------------|------------------------------------|--------------------|--------|--------|-----|-----------------------------------------------------------|
| v                                                               | Deliverable Name                                                                     |                                     |                           | Status Indicator   | Status          |                                    | District Business  | LT     | ET     | BOF |                                                           |
| <b>IT SYSTEM CONSIDERATIONS</b>                                 |                                                                                      |                                     |                           |                    |                 |                                    |                    |        |        |     |                                                           |
|                                                                 | Technical requirements for Budget Tracker defined                                    | Admin Modernization Program         | TBD                       | ●                  | Being Initiated | Deputy Director for Administration | TBD                | TBD    | TBD    |     | Proposal ODF Protection Budgeting and Tracking System     |
|                                                                 | Complimentary system data defined, i.e. Sage AR, OregonBuys, SFMS                    | Admin Modernization Program         | TBD                       | ●                  | Not Started     | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
|                                                                 | Project formulated for prioritizing within internal application development capacity | Admin Modernization Program         | TBD                       | ●                  | Not Started     | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
|                                                                 | Application development and testing for Budget Tracker, if feasible                  | Admin Modernization Program         | TBD                       | ●                  | Not Started     | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
|                                                                 | Budget Tracker application deployment, if feasible                                   | Admin Modernization Program         | TBD                       | ●                  | Not Started     | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
|                                                                 | Budget Tracker Interface for OFRS                                                    | Admin Modernization Program         | TBD                       | ●                  | Not Started     | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
|                                                                 | Procedures for Budgeting revised to incorporate new application(s)                   | Assistant Deputy Director for Admin | TBD                       | ●                  | Not Started     | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                                      |                                     |                           |                    |                 |                                    |                    |        |        |     |                                                           |
|                                                                 | n/a                                                                                  | n/a                                 | n/a                       | n/a                | n/a             | n/a                                | n/a                | n/a    | n/a    | n/a | n/a                                                       |
| <b>TRAINING NEEDS</b>                                           |                                                                                      |                                     |                           |                    |                 |                                    |                    |        |        |     |                                                           |
|                                                                 | Budget Development, Tracking, and Reconciliation Training                            | Assistant Deputy Director for Admin | 06/30/2023                | ●                  | Not Started     | Deputy Director for Administration | Jul-22             | Jun-22 | Jun-22 |     |                                                           |
| v                                                               | Impact of Landowner Rates of SB762 Positions and Funding                             | Protection Fiscal Analyst 2         | 01/21/2022                | ●                  | Complete        | Protection Finance Manager         | Feb-22             | Feb-22 | n/a    |     | Email: Training Session - Impact of Landowner Rates SB762 |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                      |                                     |                           |                    |                 |                                    |                    |        |        |     |                                                           |
|                                                                 | Review and update policy/procedures to meet changing needs (annually)                | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started     | Deputy Director for Administration | n/a                | n/a    | n/a    |     |                                                           |
|                                                                 | Administrative Branch Fiscal Year Operating Plan core duties updated                 | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started     | Deputy Director for Administration | n/a                | n/a    | n/a    |     |                                                           |
|                                                                 | Position Descriptions updated w/duties                                               | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started     | Deputy Director for Administration | n/a                | n/a    | n/a    |     |                                                           |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                      |                                     |                           |                    |                 |                                    |                    |        |        |     |                                                           |
|                                                                 | See first milestone                                                                  | n/a                                 | n/a                       | n/a                | n/a             | n/a                                | n/a                | n/a    | n/a    | n/a | n/a                                                       |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #24 - Budgeting Requirements 2

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | **MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low.** - June 2022 MGO Implementation Plan Review; **Deliverables were not assessed for Version 6 of the IMP.**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 04/2022 update; **Medium-**  
The ODF Administrative Branch should perform a reconciliation between the ODF agency wide biennial budget and the Field Protection Districts' annual budgets. Discrepancies should be noted and addressed, including communication to the BOF.

**(MGO) Action Plan:**

Implement procedures related to the reconciliation between the agency biannual budget and the Field Protection Districts annual budgets. This should include an allocation of the agency biannual budget to the respective Field Protection Districts and a reconciliation at an individual Field Protection District level.

**MGO Observation:**

The ODF agency wide budget to actual process does not include a reconciliation at the Field Protection District level. The sum of the Field Protection Districts budgets (for the two year period) often exceeds the ODF agency wide budget.

**MGO Potential Impact / Risk:**

Inconsistencies between the ODF agency wide and Field Protection Districts' budgets could lead to potential revenue and cash shortfalls.

**ODF Management Response:**

Biennial and fiscal budget reconciliation is performed but requires greater scrutiny and sophistication. This issue is identified at the close of each biennium with a base budget shortfall request from the Agency that has been consistent over the decade.

| Deliverable Identification                                 |                                                                                          | Owner                                                   | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review |        |        |     | Supporting Documentation                                     |
|------------------------------------------------------------|------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|--------------------|--------|--------|-----|--------------------------------------------------------------|
| v                                                          | Deliverable Name                                                                         |                                                         |                           | Status Indicator   | Status               |                                     | District Business  | LT     | ET     | BOF |                                                              |
| <b>MILESTONES</b>                                          |                                                                                          |                                                         |                           |                    |                      |                                     |                    |        |        |     |                                                              |
| v                                                          | Establish ODF Budget Divergence Project w/ cross-agency representation                   | Fire Protection Chief/Deputy Director of Administration | 01/25/2021                | ●                  | Complete             | Deputy Director for Administration  | n/a                | n/a    | n/a    |     | 2021 Protection GF Divergence Project Charter ver3 (draft)   |
| v                                                          | Phase 1 of Divergence Project - Comparison Analysis of Biennial and Fiscal Budgets (MGO) | Fire Protection Chief/Deputy Director of Administration | 04/30/2021                | ●                  | Complete             | Deputy Director for Administration  | n/a                | n/a    | n/a    |     | Divergence Phase 1 Summary (draft)                           |
| v                                                          | Phase 1 of Divergence Project - Underlying Statutory Policy Review (MGO)                 | Fire Protection Chief/Deputy Director of Administration | 04/30/2021                | ●                  | Complete             | Deputy Director for Administration  | n/a                | n/a    | n/a    |     | Divergence Phase 1 Summary (draft)                           |
| v                                                          | Underlying Statutory Policy Review (MGO) (new)                                           | Fiscal Analyst 3 (MGO LD)                               | 11/12/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | n/a                | n/a    | n/a    |     | FA3 MGO Recommendation Work (Multiple documents)             |
| v                                                          | Divergence Project Review and Proposals (MGO)                                            | Fiscal Analyst 3 (MGO LD)                               | 01/30/2022                | ●                  | Complete             | Deputy Director for Administration  | TBD                | TBD    | TBD    |     | Protection Budget Review and Proposals Executive Summary     |
| v                                                          | ACC & Budget Historical Analysis                                                         | Fiscal Analyst 3 (MGO LD)                               | 11/08/2021                | ●                  | Complete             | Assistant Deputy Director for Admin | TBD                | TBD    | TBD    |     | FA3 MGO Recommendation Work (Multiple documents)             |
| v                                                          | Further Comparison of Actual Expenditures (MGO)                                          | Fiscal Analyst 3 (MGO LD)                               | 06/30/2022                | ●                  | Complete             | Assistant Deputy Director for Admin | n/a                | n/a    | n/a    |     | FA3 MGO Recommendation Work (Multiple documents)             |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                          |                                                         |                           |                    |                      |                                     |                    |        |        |     |                                                              |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                          |                                                         |                           |                    |                      |                                     |                    |        |        |     |                                                              |
|                                                            | ODF Policy - Budgetary Development, Tracking, and Reconciliation                         | Assistant Deputy Director for Admin                     | 06/30/2023                | ●                  | Not Started          | Deputy Director for Administration  | Jul-22             | Jul-22 | May-22 |     |                                                              |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                          |                                                         |                           |                    |                      |                                     |                    |        |        |     |                                                              |
| v                                                          | Actual Cost Computation (ACC) Rate Procedures (MGO)                                      | Fire Business Coordinator                               | 02/30/2023                | ●                  | Complete             | Protection Finance Manager          | Jul-22             | Jun-22 | Jun-22 |     | Actual Cost Computation and Budget Rate Page Reference Guide |
|                                                            | Budget Development Procedures (Biennial/Fiscal)                                          | Assistant Deputy Director for Admin                     | 06/30/2022                | ●                  | In Review / Underway | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |     |                                                              |
| v                                                          | Integrated Fiscal Budget Instructions                                                    | Protection Fiscal Analyst 2                             | 01/25/2022                | ●                  | Complete             | Protection Finance Manager          | TBD                | TBD    | n/a    |     | FY23 Integrated Fiscal Budget Instructions Final 01.25.22    |
|                                                            | Budget Tracking Procedures                                                               | Assistant Deputy Director for Admin                     | 06/30/2023                | ●                  | Being Initiated      | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |     |                                                              |
|                                                            | Budget Reconciliation Procedures (MGO)                                                   | Assistant Deputy Director for Admin                     | 06/30/2023                | ●                  | Being Initiated      | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |     |                                                              |
|                                                            | E-Board Coordination Procedures                                                          | Assistant Deputy Director for Admin                     | 06/30/2022                | ●                  | Not Started          | Deputy Director for Administration  | Jul-22             | Jun-22 | Jun-22 |     |                                                              |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                          |                                                         |                           |                    |                      |                                     |                    |        |        |     |                                                              |
|                                                            | n/a                                                                                      | n/a                                                     | n/a                       | n/a                | n/a                  | n/a                                 | n/a                | n/a    | n/a    | n/a | n/a                                                          |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                          |                                                         |                           |                    |                      |                                     |                    |        |        |     |                                                              |
|                                                            | n/a                                                                                      | n/a                                                     | n/a                       | n/a                | n/a                  | n/a                                 | n/a                | n/a    | n/a    | n/a | n/a                                                          |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                          |                                                         |                           |                    |                      |                                     |                    |        |        |     |                                                              |
|                                                            | Technical requirements for Budget Tracker defined                                        | Admin Modernization Program                             | TBD                       | ●                  | Being Initiated      | Deputy Director for Administration  | TBD                | TBD    | TBD    |     | Proposal ODF Protection Budgeting and Tracking System        |
|                                                            | Complimentary system data defined, i.e. Sage AR, OregonBuys, SFMS                        | Admin Modernization Program                             | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                | TBD    | TBD    |     |                                                              |
|                                                            | Project formulated for prioritizing within internal application development capacity     | Admin Modernization Program                             | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                | TBD    | TBD    |     |                                                              |
|                                                            | Application development and testing for Budget Tracker, if feasible (MGO)                | Admin Modernization Program                             | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                | TBD    | TBD    |     |                                                              |
|                                                            | Budget Tracker application deployment, if feasible                                       | Admin Modernization Program                             | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                | TBD    | TBD    |     |                                                              |
|                                                            | Budget Tracker Interface for OFRS                                                        | Admin Modernization Program                             | TBD                       | ●                  | Not Started          | Deputy Director for Administration  | TBD                | TBD    | TBD    |     |                                                              |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #24 - Budgeting Requirements 2

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | **MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low.** - June 2022 MGO Implementation Plan Review; **Deliverables were not assessed for Version 6 of the IMP.**

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low,** per MGO 04/2022 update; **Medium-**  
The ODF Administrative Branch should perform a reconciliation between the ODF agency wide biennial budget and the Field Protection Districts' annual budgets. Discrepancies should be noted and addressed, including communication to the BOF.

**(MGO) Action Plan:**

Implement procedures related to the reconciliation between the agency biannual budget and the Field Protection Districts annual budgets. This should include an allocation of the agency biannual budget to the respective Field Protection Districts and a reconciliation at an individual Field Protection District level.

**MGO Observation:**

The ODF agency wide budget to actual process does not include a reconciliation at the Field Protection District level. The sum of the Field Protection Districts budgets (for the two year period) often exceeds the ODF agency wide budget.

**MGO Potential Impact / Risk:**

Inconsistencies between the ODF agency wide and Field Protection Districts' budgets could lead to potential revenue and cash shortfalls.

**ODF Management Response:**

Biennial and fiscal budget reconciliation is performed but requires greater scrutiny and sophistication. This issue is identified at the close of each biennium with a base budget shortfall request from the Agency that has been consistent over the decade.

| Deliverable Identification                                      |                                                                                                                                                             | Owner                                                   | Estimated Completion Date | Deliverable Status |             | Approver(s)                        | Deliverable Review |        |        |     | Supporting Documentation                                  |
|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------|--------------------|-------------|------------------------------------|--------------------|--------|--------|-----|-----------------------------------------------------------|
| v                                                               | Deliverable Name                                                                                                                                            |                                                         |                           | Status Indicator   | Status      |                                    | District Business  | LT     | ET     | BOF |                                                           |
|                                                                 | Procedures for Budgeting revised to incorporate new application(s)                                                                                          | Assistant Deputy Director for Admin                     | TBD                       | ●                  | Not Started | Deputy Director for Administration | TBD                | TBD    | TBD    |     |                                                           |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                                                                                                             |                                                         |                           |                    |             |                                    |                    |        |        |     |                                                           |
|                                                                 | n/a                                                                                                                                                         | n/a                                                     | n/a                       | n/a                | n/a         | n/a                                | n/a                | n/a    | n/a    | n/a | n/a                                                       |
| <b>TRAINING NEEDS</b>                                           |                                                                                                                                                             |                                                         |                           |                    |             |                                    |                    |        |        |     |                                                           |
|                                                                 | Budget Development, Tracking, and Reconciliation Training                                                                                                   | Assistant Deputy Director for Admin                     | 06/30/2023                | ●                  | Not Started | Deputy Director for Administration | Jul-22             | Jun-22 | Jun-22 |     |                                                           |
| v                                                               | Impact of Landowner Rates of SB762 Positions and Funding                                                                                                    | Protection Fiscal Analyst 2                             | 01/21/2022                | ●                  | Complete    | Protection Finance Manager         | Feb-22             | Feb-22 | n/a    |     | Email: Training Session - Impact of Landowner Rates SB762 |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                                                                                             |                                                         |                           |                    |             |                                    |                    |        |        |     |                                                           |
|                                                                 | Review and update policy/procedures to meet changing needs (annually)                                                                                       | Assistant Deputy Director for Admin                     | 06/30/2025                | ●                  | Not Started | Deputy Director for Administration | n/a                | n/a    | n/a    |     |                                                           |
|                                                                 | Administrative Branch Fiscal Year Operating Plan core duties updated                                                                                        | Assistant Deputy Director for Admin                     | 06/30/2025                | ●                  | Not Started | Deputy Director for Administration | n/a                | n/a    | n/a    |     |                                                           |
|                                                                 | Position Descriptions updated w/duties                                                                                                                      | Assistant Deputy Director for Admin                     | 06/30/2025                | ●                  | Not Started | Deputy Director for Administration | n/a                | n/a    | n/a    |     |                                                           |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                                                                                             |                                                         |                           |                    |             |                                    |                    |        |        |     |                                                           |
|                                                                 | Legislation may require updating to meet overall budgeting objectives of the agency. Statutes to be defined through future legislative concept development. | Fire Protection Chief/Deputy Director of Administration | TBD                       | ●                  | Not Started | Deputy Director for Administration | TBD                | TBD    | TBD    | TBD |                                                           |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |



# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #25 - Operating Association Advances

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as In Progress, with the risk rating remaining Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating: MGO Recommendation:**

**Low** The ODF Administrative Branch should formalize the processes and procedures for advancing funds to operating associations, including but not limited to:

1. Specifying the supporting documentation required prior to and subsequent to distribution of funds.
2. Setting a timeline for submission of required documentation.
3. Defining advance threshold amounts/ limits by job classification.

Note: This is dependent upon participation by the Operating Associations.

**(MGO) Action Plan:**

Based on review of the Operating Association Agreements, an amendment should be added to include requirements for Fund Advancements with specific language regarding the required documentation that must be submitted to ODF prior to and after receiving an advancement of funds, the required timeline for submission, and advance threshold amounts/limits.

**MGO Observation:**

Based on our review of the respective Fire Protective Association Agreements and discussion with key ODF Administrative Branch personnel, advances to operating associations from the ODF general fund are provided based on limited supporting documentation. Additionally, records of actual expenses incurred by the operating associations are not remitted to ODF on a timely basis resulting in delays in the reconciliation of the initial advance to actual expenditures incurred and determining whether the operating associations need to reimburse ODF.

**MGO Potential Impact / Risk:**

Providing advances to operating associations based on limited supporting documentation or delays in reconciliations due to lags in the reporting of actual expenditures incurred could result in cash shortages and/or mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation. A standardized process exists for these disbursements but it would be beneficial for both parties to fully understand the parameters of funding distribution and reconciliation needs while codifying these roles and standards to ensure the fiduciary responsibilities of ODF regarding the state's General Fund. ODF will work with the operating associations to agree on documented procedures and ensure they are referenced in the association agreements.

| Deliverable Identification                                 |                                                                                               | Owner                              | Estimated Completion Date | Deliverable Status |                      | Approver(s)                        | Deliverable Review |        |        |     | Supporting Documentation                          |
|------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------------------------|---------------------------|--------------------|----------------------|------------------------------------|--------------------|--------|--------|-----|---------------------------------------------------|
| √                                                          | Deliverable Name                                                                              |                                    |                           | Status Indicator   | Status               |                                    | District Business  | LT     | ET     | BOF |                                                   |
| <b>MILESTONES</b>                                          |                                                                                               |                                    |                           |                    |                      |                                    |                    |        |        |     |                                                   |
|                                                            | Engagement Plan developed with Associations, Operations and Administrative Finance            | Fire Prevention and Policy Manager | TBD                       | ●                  | Not Started          | Fiscal Services Manager            | n/a                | n/a    | n/a    |     |                                                   |
|                                                            | Financial reports for Coos Forest Protective Association's accounting system                  | Program Accountant                 | TBD                       | ●                  | In Review / Underway | Fiscal Services Manager            | n/a                | n/a    | n/a    |     |                                                   |
|                                                            | Financial reports for Douglas Forest Protective Association's accounting system               | Program Accountant                 | TBD                       | ●                  | In Review / Underway | Fiscal Services Manager            | n/a                | n/a    | n/a    |     |                                                   |
|                                                            | Financial reports for Walker Range Forest Protective Association's accounting system          | Program Accountant                 | TBD                       | ●                  | In Review / Underway | Fiscal Services Manager            | n/a                | n/a    | n/a    |     |                                                   |
| √                                                          | Criteria for supporting documentation, timelines, and thresholds for advances (MGO)           | Fiscal Services Manager            | 07/28/2023                | ●                  | Complete             | Deputy Director for Administration | n/a                | Jun-22 | n/a    |     | Email Chase FPA Association Advances 202307       |
|                                                            | Amendment to Coos Forest Protective Association Forestland Protection Agreement (MGO)         | Fire Prevention and Policy Manager | TBD                       | ●                  | Being Initiated      | Fire Protection Chief              | n/a                | n/a    | n/a    |     |                                                   |
|                                                            | Amendment to Douglas Forest Protective Association Forestland Protection Agreement (MGO)      | Fire Prevention and Policy Manager | TBD                       | ●                  | Being Initiated      | Fire Protection Chief              | n/a                | n/a    | n/a    |     |                                                   |
|                                                            | Amendment to Walker Range Forest Protective Association Forestland Protection Agreement (MGO) | Fire Prevention and Policy Manager | TBD                       | ●                  | Being Initiated      | Fire Protection Chief              | n/a                | n/a    | n/a    |     |                                                   |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                               |                                    |                           |                    |                      |                                    |                    |        |        |     |                                                   |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                               |                                    |                           |                    |                      |                                    |                    |        |        |     |                                                   |
|                                                            | ODF Policy - Advancing Funds to the Operating Associations (new) (MGO)                        | Fiscal Services Manager            | TBD                       | ●                  | Not Started          | Deputy Director for Administration | Jun-22             | Jun-22 | May-22 |     |                                                   |
|                                                            | ODF Policy - Signature Authority policy revised if necessary for advancing thresholds         | Fiscal Services Manager            | TBD                       | ●                  | Not Started          | Deputy Director for Administration | Jun-22             | Jun-22 | May-22 |     |                                                   |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                               |                                    |                           |                    |                      |                                    |                    |        |        |     |                                                   |
| √                                                          | Procedures for Advancing Funds to the Operating Associations (MGO)                            | Fiscal Services Manager            | 10/04/2023                | ●                  | Complete             | Deputy Director for Administration | Jun-22             | Jun-22 | n/a    |     | Email Chase FPA Advance Requests Procedure 202310 |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                               |                                    |                           |                    |                      |                                    |                    |        |        |     |                                                   |
|                                                            | Chapter 80 - Revise Cost Accounting, Reporting, and Cost Shares, if required                  | Protection Finance Manager         | TBD                       | ●                  | Not Started          | Fire Protection Deputy Chief       | Jul-22             | n/a    | n/a    |     |                                                   |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                               |                                    |                           |                    |                      |                                    |                    |        |        |     |                                                   |
|                                                            | n/a                                                                                           | n/a                                | n/a                       | n/a                | n/a                  | n/a                                | n/a                | n/a    | n/a    | n/a | n/a                                               |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                               |                                    |                           |                    |                      |                                    |                    |        |        |     |                                                   |
|                                                            | OregonBuys Approval Path defined for advances based on thresholds                             | Fiscal Services Manager            | TBD                       | ●                  | Not Started          | Fire Protection Deputy Chief       | n/a                | n/a    | n/a    |     |                                                   |
| <b>COMMUNICATION PLANNING</b>                              |                                                                                               |                                    |                           |                    |                      |                                    |                    |        |        |     |                                                   |
|                                                            | Coordination with Operating Associations on Engagement Plan                                   | Fire Prevention and Policy Manager | TBD                       | ●                  | Not Started          | Fire Protection Deputy Chief       | n/a                | n/a    | n/a    |     |                                                   |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #25 - Operating Association Advances

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2022

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as In Progress, with the risk rating remaining Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating: MGO Recommendation:**

**Low** The ODF Administrative Branch should formalize the processes and procedures for advancing funds to operating associations, including but not limited to:

1. Specifying the supporting documentation required prior to and subsequent to distribution of funds.
2. Setting a timeline for submission of required documentation.
3. Defining advance threshold amounts/ limits by job classification.

Note: This is dependent upon participation by the Operating Associations.

**(MGO) Action Plan:**

Based on review of the Operating Association Agreements, an amendment should be added to include requirements for Fund Advancements with specific language regarding the required documentation that must be submitted to ODF prior to and after receiving an advancement of funds, the required timeline for submission, and advance threshold amounts/limits.

**MGO Observation:**

Based on our review of the respective Fire Protective Association Agreements and discussion with key ODF Administrative Branch personnel, advances to operating associations from the ODF general fund are provided based on limited supporting documentation. Additionally, records of actual expenses incurred by the operating associations are not remitted to ODF on a timely basis resulting in delays in the reconciliation of the initial advance to actual expenditures incurred and determining whether the operating associations need to reimburse ODF.

**MGO Potential Impact / Risk:**

Providing advances to operating associations based on limited supporting documentation or delays in reconciliations due to lags in the reporting of actual expenditures incurred could result in cash shortages and/or mismanagement of funds.

**ODF Management Response:**

ODF agrees with this recommendation. A standardized process exists for these disbursements but it would be beneficial for both parties to fully understand the parameters of funding distribution and reconciliation needs while codifying these roles and standards to ensure the fiduciary responsibilities of ODF regarding the state's General Fund. ODF will work with the operating associations to agree on documented procedures and ensure they are referenced in the association agreements.

| Deliverable Identification                                      |                                                                                     | Owner                   | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review |     |     |     | Supporting Documentation |
|-----------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------|---------------------------|--------------------|----------------------|-------------------------------------|--------------------|-----|-----|-----|--------------------------|
| v                                                               | Deliverable Name                                                                    |                         |                           | Status Indicator   | Status               |                                     | District Business  | LT  | ET  | BOF |                          |
| <b>TRAINING NEEDS</b>                                           |                                                                                     |                         |                           |                    |                      |                                     |                    |     |     |     |                          |
|                                                                 | Training overview of Coos Forest Protective Association's accounting system         | Program Accountant      | TBD                       | ●                  | Not Started          | Fiscal Services Manager             | n/a                | n/a | n/a |     |                          |
|                                                                 | Training overview of Douglas Forest Protective Association's accounting system      | Program Accountant      | TBD                       | ●                  | Not Started          | Fiscal Services Manager             | n/a                | n/a | n/a |     |                          |
|                                                                 | Training overview of Walker Range Forest Protective Association's accounting system | Program Accountant      | TBD                       | ●                  | Not Started          | Fiscal Services Manager             | n/a                | n/a | n/a |     |                          |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                     |                         |                           |                    |                      |                                     |                    |     |     |     |                          |
|                                                                 | Review and maintenance of Advancing Funds Procedures (annually)                     | Fiscal Services Manager | 06/30/2024                | ●                  | In Review / Underway | Assistant Deputy Director for Admin | n/a                | n/a | n/a |     |                          |
|                                                                 | Reconciliation of advances to actual expenditures (annually)                        | Program Accountant      | 06/30/2024                | ●                  | In Review / Underway | Fiscal Services Manager             | n/a                | n/a | n/a |     |                          |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                     |                         |                           |                    |                      |                                     |                    |     |     |     |                          |
|                                                                 | n/a                                                                                 | n/a                     | n/a                       | n/a                | n/a                  | n/a                                 | n/a                | n/a | n/a | n/a | n/a                      |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

# MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #26 - FEMA Claim Status

**ET Sponsor:** Fire Protection Chief

**Due Date:** 12/31/2021

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as Substantially Completed, with the risk rating remaining Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Low The ODF Operations and Administrative Branches should establish policies and procedures related to the communication of the status of FEMA incidents and include the status on processing and submission of FEMA claims by incident.

**(MGO) Action Plan:**

1. Establish a policy/ procedure related to the communication of the status of FEMA incidents and claims and the recording of related accounts receivables.
2. Establish a standardized procedure, including the system or location, to track outstanding FEMA claims and incidents.

**MGO Observation:**

The ODF Administrative Branch does not consistently receive status reports regarding FEMA incident statuses. Additionally, written processes and procedures related to ongoing reporting of FMAG submissions do not exist.

**MGO Potential Impact / Risk:**

Inconsistent communication of FEMA incident status to the ODF Administrative Branch could lead to duplicated efforts and/ or the inability to properly project cash flows due to delays in the recording of FEMA accounts receivable balances.

**ODF Management Response:**

ODF agrees with this recommendation. The ODF FEMA team produces weekly progress reports that are presented to Protection Division leadership and the Deputy State Forester at this time. This process should be expanded to include the Administrative Branch. Monthly reports are coordinated through the Protection Division and Administration and are distributed to agency leadership. While this communication on FEMA incident status and claims activities has improved from prior seasons; further codification of our policies and procedure is still needed to provide clarity around roles, responsibilities, and information needs. Further codification of our policy and procedures surrounding FEMA incidents and claims will address system components. Technology advancements within ODF related to OFRS reporting, the Sage 300 system and accounts receivable processes, as well as advancements within FEMA related to potential use of their Grants Portal system should greatly assist in communicating status of claims and projecting cash flows.

| Deliverable Identification                                 |                                                                                                                                                             | Owner                                | Estimated Completion Date | Deliverable Status |                      | Approver(s)                        | Deliverable Review |     |     |     | Supporting Documentation                                                                 |
|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------|--------------------|----------------------|------------------------------------|--------------------|-----|-----|-----|------------------------------------------------------------------------------------------|
| v                                                          | Deliverable Name                                                                                                                                            |                                      |                           | Status Indicator   | Status               |                                    | District Business  | LT  | ET  | BOF |                                                                                          |
| <b>MILESTONES</b>                                          |                                                                                                                                                             |                                      |                           |                    |                      |                                    |                    |     |     |     |                                                                                          |
| v                                                          | FEMA Tracker developed (MGO)                                                                                                                                | Incident Finance / FEMA Unit Manager | Done                      | ●                  | Complete             | Protection Finance Manager         | n/a                | n/a | n/a |     | FEMA Weekly Status Report                                                                |
| v                                                          | Weekly FEMA Tracker is sent to ODF Operations and Administrative Branch                                                                                     | Protection Finance Manager           | Done                      | ●                  | Complete             | Deputy Director for Administration | n/a                | n/a | n/a |     | Email 05/17/21                                                                           |
| v                                                          | FEMA Tracker joint review w/ODF Operations and Administrative Branch                                                                                        | Protection Finance Manager           | Done                      | ●                  | Complete             | Deputy Director for Administration | n/a                | n/a | n/a |     | n/a                                                                                      |
| v                                                          | Bimonthly Meeting with FEMA Representatives from Region, Environmental Historic Preservation (EHP), Public Assistance Program Delivery, and OEM (new) (MGO) | Financial Services Manager           | Done                      | ●                  | Complete             | Deputy Director for Administration | n/a                | n/a | n/a |     | FEMA DR-4562 Status Updates                                                              |
| v                                                          | Cost Share Tracker developed (MGO)                                                                                                                          | Protection Finance Manager           | 05/17/2022                | ●                  | Complete             | Deputy Fire Protection Chief       | n/a                | n/a | n/a |     | Cost Share Tracker, FS Incident Cost & Cost Share Estimate Tracker                       |
| v                                                          | Outstanding Assets & Liabilities Tracker (MGO)                                                                                                              | Protection Finance Manager           | 06/23/2021                | ●                  | Complete             | Deputy Director for Administration | Jun-21             | n/a | n/a |     | Outstanding Assets & Liabilities Tracker                                                 |
| v                                                          | Co-op Tracker developed (MGO)                                                                                                                               | Protection Finance Manager           | 06/23/2021                | ●                  | Complete             | Deputy Fire Protection Chief       | Jun-21             | n/a | n/a |     | Outstanding Assets & Liabilities Tracker, FS Incident Cost & Cost Share Estimate Tracker |
|                                                            | Integrate FEMA Claim Status Review into Internal Audit Planning Consideration                                                                               | Internal Auditor                     | 06/30/2022                | ●                  | Not Started          | Deputy Director for Administration | n/a                | n/a | n/a |     |                                                                                          |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                                                                                             |                                      |                           |                    |                      |                                    |                    |     |     |     |                                                                                          |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                                                                                             |                                      |                           |                    |                      |                                    |                    |     |     |     |                                                                                          |
|                                                            | n/a                                                                                                                                                         | n/a                                  | n/a                       | n/a                | n/a                  | n/a                                | n/a                | n/a | n/a | n/a | n/a                                                                                      |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                                                                                             |                                      |                           |                    |                      |                                    |                    |     |     |     |                                                                                          |
| v                                                          | Cost Share Tracker Updating Procedure for Protection Finance Manager (MGO)                                                                                  | Protection Finance Manager           | 06/30/2021                | ●                  | Complete             | Fire Protection Deputy Chief       | n/a                | n/a | n/a |     | ODF Procedure - Cost Share Tracker                                                       |
| v                                                          | Co-op Tracker Updating Procedure (MGO)                                                                                                                      | n/a                                  | n/a                       | n/a                | n/a                  | Fire Protection Deputy Chief       | Jan-22             | n/a | n/a |     | n/a - combined with Outstanding Assets & Liabilities Tracker                             |
| v                                                          | Outstanding Assets & Liabilities Tracker Updating Procedure (MGO)                                                                                           | Protection Finance Manager           | 06/30/2022                | ●                  | Complete             | Fire Protection Deputy Chief       | Jan-22             | n/a | n/a |     | Procedure/instructions for updating is first tab on tracker.                             |
|                                                            | FEMA Tracker Updating and Communication Procedure for FEMA Unit Manager (MGO)                                                                               | Incident Finance / FEMA Unit Manager | 06/30/2022                | ●                  | In Review / Underway | Protection Finance Manager         | n/a                | n/a | n/a |     |                                                                                          |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                                                                                             |                                      |                           |                    |                      |                                    |                    |     |     |     |                                                                                          |
| v                                                          | Chapter 70 - Claims and Incident Cost Recovery Collection (review/update) (MGO)                                                                             | Incident Finance / FEMA Manager      | 09/30/2021                | ●                  | Complete             | Protection Finance Manager         | May-23             | n/a | n/a |     | Incident Business Finance Guidelines (Green Book)                                        |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                                                                                             |                                      |                           |                    |                      |                                    |                    |     |     |     |                                                                                          |
|                                                            | n/a                                                                                                                                                         | n/a                                  | n/a                       | n/a                | n/a                  | n/a                                | n/a                | n/a | n/a | n/a | n/a                                                                                      |
| <b>IT SYSTEM CONSIDERATIONS</b>                            |                                                                                                                                                             |                                      |                           |                    |                      |                                    |                    |     |     |     |                                                                                          |
|                                                            | Technical requirements for FEMA Tracker defined                                                                                                             | Admin Modernization Program          | TBD                       | ●                  | Not Started          | Deputy Director for Administration | TBD                | TBD | TBD |     |                                                                                          |
|                                                            | Complimentary system data defined, i.e. FEMA Grants Portal, Sage AR                                                                                         | Admin Modernization Program          | TBD                       | ●                  | Not Started          | Deputy Director for Administration | TBD                | TBD | TBD |     |                                                                                          |
|                                                            | Project formulated for prioritizing within internal application development capacity                                                                        | Admin Modernization Program          | TBD                       | ●                  | Not Started          | Deputy Director for Administration | TBD                | TBD | TBD |     |                                                                                          |
|                                                            | Application development and testing for FEMA Tracker, if feasible                                                                                           | Admin Modernization Program          | TBD                       | ●                  | Not Started          | Deputy Director for Administration | TBD                | TBD | TBD |     |                                                                                          |
|                                                            | FEMA Tracker application deployment, if feasible                                                                                                            | Admin Modernization Program          | TBD                       | ●                  | Not Started          | Deputy Director for Administration | TBD                | TBD | TBD |     |                                                                                          |
|                                                            | FEMA Tracker Interface for OFRS                                                                                                                             | Admin Modernization Program          | TBD                       | ●                  | Not Started          | Deputy Director for Administration | TBD                | TBD | TBD |     |                                                                                          |
|                                                            | Procedures for FEMA Tracker revised to incorporate new application(s)                                                                                       | Protection Finance Manager           | TBD                       | ●                  | Not Started          | Deputy Director for Administration | TBD                | TBD | TBD |     |                                                                                          |

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #26 - FEMA Claim Status

**ET Sponsor:** Fire Protection Chief

**Due Date:** 12/31/2021

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as **Substantially Completed**, with the risk rating remaining **Low**. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Low The ODF Operations and Administrative Branches should establish policies and procedures related to the communication of the status of FEMA incidents and include the status on processing and submission of FEMA claims by incident.

**(MGO) Action Plan:**

1. Establish a policy/ procedure related to the communication of the status of FEMA incidents and claims and the recording of related accounts receivables.
2. Establish a standardized procedure, including the system or location, to track outstanding FEMA claims and incidents.

**MGO Observation:**

The ODF Administrative Branch does not consistently receive status reports regarding FEMA incident statuses. Additionally, written processes and procedures related to ongoing reporting of FMAG submissions do not exist.

**MGO Potential Impact / Risk:**

Inconsistent communication of FEMA incident status to the ODF Administrative Branch could lead to duplicated efforts and/ or the inability to properly project cash flows due to delays in the recording of FEMA accounts receivable balances.

**ODF Management Response:**

ODF agrees with this recommendation. The ODF FEMA team produces weekly progress reports that are presented to Protection Division leadership and the Deputy State Forester at this time. This process should be expanded to include the Administrative Branch. Monthly reports are coordinated through the Protection Division and Administration and are distributed to agency leadership. While this communication on FEMA incident status and claims activities has improved from prior seasons; further codification of our policies and procedure is still needed to provide clarity around roles, responsibilities, and information needs. Further codification of our policy and procedures surrounding FEMA incidents and claims will address system components. Technology advancements within ODF related to OFRS reporting, the Sage 300 system and accounts receivable processes, as well as advancements within FEMA related to potential use of their Grants Portal system should greatly assist in communicating status of claims and projecting cash flows.

| Deliverable Identification                                      |                                                                                                          | Owner                                | Estimated Completion Date | Deliverable Status |             | Approver(s)                         | Deliverable Review |     |     |     | Supporting Documentation |
|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------|--------------------|-------------|-------------------------------------|--------------------|-----|-----|-----|--------------------------|
| v                                                               | Deliverable Name                                                                                         |                                      |                           | Status Indicator   | Status      |                                     | District Business  | LT  | ET  | BOF |                          |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                                                          |                                      |                           |                    |             |                                     |                    |     |     |     |                          |
|                                                                 | n/a                                                                                                      | n/a                                  | n/a                       | n/a                | n/a         | n/a                                 | n/a                | n/a | n/a | n/a | n/a                      |
| <b>TRAINING NEEDS</b>                                           |                                                                                                          |                                      |                           |                    |             |                                     |                    |     |     |     |                          |
|                                                                 | Integrate IS-1002: FEMA Grants Portal in training plan for any new staff in ODF FEMA Unit                | Incident Finance / FEMA Unit Manager | TBD                       | ●                  | Not Started | Protection Finance Manager          | n/a                | n/a | n/a |     |                          |
|                                                                 | Integrate IS-1027: Fire Management Assistance Grants in training plan for any new staff in ODF FEMA Unit | Incident Finance / FEMA Unit Manager | TBD                       | ●                  | Not Started | Protection Finance Manager          | n/a                | n/a | n/a |     |                          |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                                          |                                      |                           |                    |             |                                     |                    |     |     |     |                          |
|                                                                 | Review and update policy/procedures to meet changing needs                                               | Assistant Deputy Director for Admin  | 06/30/2025                | ●                  | Not Started | Deputy Director for Administration  | n/a                | n/a | n/a |     |                          |
|                                                                 | Administration Fiscal Year Operating Plan core duties updated                                            | Financial Services Manager           | 06/30/2025                | ●                  | Not Started | Assistant Deputy Director for Admin | n/a                | n/a | n/a |     |                          |
|                                                                 | Position Descriptions updated w/duties                                                                   | Financial Services Manager           | 06/30/2025                | ●                  | Not Started | Human Resources Analyst             | n/a                | n/a | n/a |     |                          |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                                          |                                      |                           |                    |             |                                     |                    |     |     |     |                          |
|                                                                 | n/a                                                                                                      | n/a                                  | n/a                       | n/a                | n/a         | n/a                                 | n/a                | n/a | n/a | n/a | n/a                      |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #27 - OregonBuys

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Last Update:** 03/05/2024 v.6 | MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low. - April 2022 MGO Implementation Plan Review; Deliverables were not assessed for Version 6 of the IMP.

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

**Low** All vendors should be required to register in OregonBuys. If a vendor refuses to register within OregonBuys, then the vendors should be entered into the system by DAS and/ or ODF and communication should be provided to the vendor related to the use of OregonBuys. Once all vendors have been input into OregonBuys, all previous purchasing systems should have input access removed.

**(MGO) Action Plan:**

Add/register all vendors within OregonBuys and disable the Field Protection Districts' and the ODF Administrative Branches' access to the predecessor purchasing systems.

**MGO Observation:**

Certain vendors are not registered in OregonBuys resulting in Field Protection Districts' continued use of the predecessor purchasing and payment system.

**MGO Potential Impact / Risk:**

Utilizing the predecessor purchasing system in addition to OregonBuys could result in missed payments and/ or incomplete financial information.

**ODF Management Response:**

ODF agrees with this recommendation. We currently are requiring all purchases to be through OregonBuys. We are aware of a vendor exception process that DAS is establishing but have not currently utilized it as we have been able to have the vendors sign up. A majority of transactions in the old system are transfers to other agencies, one time GNA grant payments, and emergency payments for vendors not in OregonBuys. ODF will define a phased approach to implement this recommendation that will disable the Field Protection Districts access to the predecessor purchasing system to assist in mitigating risk and instead rely on the exception process for vendors that cannot register in OregonBuys. ODF would prefer to retain access to this system within the Administrative Branch to support the phased implementation and assure that emergency payments can still be completed in a timely manner.

| Deliverable Identification                                 |                                                                                       | Owner                             | Estimated Completion Date | Deliverable Status |                      | Approver(s)                         | Deliverable Review |        |        |     | Supporting Documentation                                        |
|------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------|---------------------------|--------------------|----------------------|-------------------------------------|--------------------|--------|--------|-----|-----------------------------------------------------------------|
| v                                                          | Deliverable Name                                                                      |                                   |                           | Status Indicator   | Status               |                                     | District Business  | LT     | ET     | BOF |                                                                 |
| <b>MILESTONES</b>                                          |                                                                                       |                                   |                           |                    |                      |                                     |                    |        |        |     |                                                                 |
| v                                                          | Vendor Registration Handout - Requirement and How To Use OregonBuys (MGO)             | Disbursements Manager             | 04/30/2020                | ●                  | Complete             | Financial Services Manager          | Jul-21             | Jun-21 | n/a    |     | OregonBuys Vendor Registration                                  |
| <b>POLICY AND PROCEDURES</b>                               |                                                                                       |                                   |                           |                    |                      |                                     |                    |        |        |     |                                                                 |
| <b>ODF Policy (list topics and define milestones)</b>      |                                                                                       |                                   |                           |                    |                      |                                     |                    |        |        |     |                                                                 |
| v                                                          | ODF Directive 0-2-5-100 Purchasing Controls Rescinded                                 | Contract Services Program Manager | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| v                                                          | ODF Directive 0-4-0-100 Procurement, Agreements, Contracts, and Leases Rescinded      | Contract Services Program Manager | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| v                                                          | ODF Directive 0-2-3-240 Accounting for Revenue, Receivable Transactions Rescinded     | Financial Services Manager        | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| v                                                          | ODF Directive 0-2-3-204 Internal Controls Over Revenues and Receivables Rescinded     | Financial Services Manager        | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| v                                                          | ODF Directive 0-2-3-250 Accounting for Disbursement Transactions Rescinded            | Financial Services Manager        | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| v                                                          | ODF Directive 0-2-3-205 Internal Controls Over Expenditures Rescinded                 | Financial Services Manager        | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | Jun-23             | Jun-23 | Jun-23 |     | AMP Issue Paper Directives, AMP Directives Update Memos, Email  |
| v                                                          | ODF Policy - Accounts Receivable (AR) (MGO)                                           | Financial Services Manager        | 06/30/2023                | ●                  | Complete             | Assistant Deputy Director for Admin | Jun-23             | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Revenue and Receivable Transactions |
| v                                                          | ODF Policy - Accounts Payable (AP) / Accounting for Expenditure Transactions (MGO)    | Financial Services Manager        | 06/30/2023                | ●                  | Complete             | Deputy Director for Administration  | Jun-23             | Jun-23 | Jun-23 |     | ODF Policy - Accounting for Expenditure Transactions            |
|                                                            | ODF Policy - Procurement (new) (MGO)                                                  | Contract Services Program Manager | 06/30/2022                | ●                  | In Review / Underway | Deputy Director for Administration  | TBD                | TBD    | TBD    |     |                                                                 |
| v                                                          | ODF Policy - SPOTS Purchase Cards (revise) (MGO)                                      | Disbursements Manager             | 04/19/2023                | ●                  | Complete             | Financial Services Manager          | Apr-23             | Apr-23 | Apr-23 |     | ODF Policy - SPOTS Purchase Cards                               |
| v                                                          | ODF Policy - Signature Authority updated for inclusion of OregonBuys                  | Contract Services Program Manager | 12/30/2021                | ●                  | Complete             | Deputy Director for Administration  | Oct-21             | Dec-21 | Sep-21 |     | ODF Policy - Delegation of Authorities                          |
| <b>ODF Procedures (list topic(s), define each)</b>         |                                                                                       |                                   |                           |                    |                      |                                     |                    |        |        |     |                                                                 |
|                                                            | DAS Vendor Exception Process - OregonBuys (MGO) Note: DAS may cancel this solution    | DAS                               | n/a                       | n/a                | n/a                  | Assistant Deputy Director for Admin | n/a                | n/a    | n/a    |     | n/a - DAS cancelled solution                                    |
| v                                                          | ODF Short-term Exception Alternative - Vendor can complete registration at ODF Office | Disbursements Manager             | 04/30/2020                | ●                  | Complete             | Financial Services Manager          | Jun-21             | Jun-21 | n/a    |     | OregonBuys Vendor Registration                                  |
| v                                                          | ODF Vendor Exception Procedures (Alternative solution for lack of DAS process)        | Disbursements Manager             | 09/30/2021                | ●                  | Complete             | Financial Services Manager          | Jun-21             | Jun-21 | n/a    |     | Forestry Order System Replacement Form, Instructions, Guidance  |
| <b>ODF Greenbook (list sections, define action needed)</b> |                                                                                       |                                   |                           |                    |                      |                                     |                    |        |        |     |                                                                 |
|                                                            | n/a                                                                                   | n/a                               | n/a                       | n/a                | n/a                  | n/a                                 | n/a                | n/a    | n/a    | n/a | n/a                                                             |
| <b>ODF Guidance or Memorandum (list sections)</b>          |                                                                                       |                                   |                           |                    |                      |                                     |                    |        |        |     |                                                                 |
|                                                            | OregonBuys Payment Guidance 1 and 2 Revised                                           | Financial Services Manager        | 10/01/2022                | ●                  | Being Initiated      | Assistant Deputy Director for Admin | Jun-21             | Jun-21 | n/a    |     |                                                                 |

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #27 - OregonBuys

**ET Sponsor:** Deputy Director for Administration

**Due Date:** Implemented

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Last Update:** 03/05/2024 v.6 | MGO has previously defined this recommendation as Implemented, with the risk rating reduced to Low. - April 2022 MGO Implementation Plan Review; Deliverables were not assessed for Version 6 of the IMP.

**Rating:** MGO Recommendation:

**Low** All vendors should be required to register in OregonBuys. If a vendor refuses to register within OregonBuys, then the vendors should be entered into the system by DAS and/ or ODF and communication should be provided to the vendor related to the use of OregonBuys. Once all vendors have been input into OregonBuys, all previous purchasing systems should have input access removed.

**(MGO) Action Plan:**

Add/register all vendors within OregonBuys and disable the Field Protection Districts' and the ODF Administrative Branches' access to the predecessor purchasing systems.

**MGO Observation:**

Certain vendors are not registered in OregonBuys resulting in Field Protection Districts' continued use of the predecessor purchasing and payment system.

**MGO Potential Impact / Risk:**

Utilizing the predecessor purchasing system in addition to OregonBuys could result in missed payments and/ or incomplete financial information.

**ODF Management Response:**

ODF agrees with this recommendation. We currently are requiring all purchases to be through OregonBuys. We are aware of a vendor exception process that DAS is establishing but have not currently utilized it as we have been able to have the vendors sign up. A majority of transactions in the old system are transfers to other agencies, one time GNA grant payments, and emergency payments for vendors not in OregonBuys. ODF will define a phased approach to implement this recommendation that will disable the Field Protection Districts access to the predecessor purchasing system to assist in mitigating risk and instead rely on the exception process for vendors that cannot register in OregonBuys. ODF would prefer to retain access to this system within the Administrative Branch to support the phased implementation and assure that emergency payments can still be completed in a timely manner.

| Deliverable Identification                                      |                                                                                                                                                                       | Owner                               | Estimated Completion Date | Deliverable Status |             | Approver(s)                         | Deliverable Review |        |     |     | Supporting Documentation                                           |
|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|---------------------------|--------------------|-------------|-------------------------------------|--------------------|--------|-----|-----|--------------------------------------------------------------------|
| v                                                               | Deliverable Name                                                                                                                                                      |                                     |                           | Status Indicator   | Status      |                                     | District Business  | LT     | ET  | BOF |                                                                    |
| <b>IT SYSTEM CONSIDERATIONS</b>                                 |                                                                                                                                                                       |                                     |                           |                    |             |                                     |                    |        |     |     |                                                                    |
| ✓                                                               | FOS PO System access limited to Admin Branch staff (MGO)                                                                                                              | Information Technology              | 06/30/2021                | ●                  | Complete    | Chief Information Officer           | Jul-21             | Jul-21 | n/a |     | Forestry Order System Turned Off July 1, 2021 (Email)              |
| ✓                                                               | Excel PO macro form to replace FOS PO System for payment of transfers, one time payments, and vendors that still cannot register in OregonBuys. (Short-term solution) | Disbursements Manager               | 09/30/2021                | ●                  | Complete    | Financial Services Manager          | Jun-21             | Jun-21 | n/a |     | Forestry Purchase Order form                                       |
| ✓                                                               | Excel Tracking Log for payments utilizing macro form. (Short-term solution)                                                                                           | Disbursements Manager               | 09/30/2021                | ●                  | Complete    | Financial Services Manager          | Jun-21             | Jun-21 | n/a |     | Forestry Purchase Order form                                       |
| ✓                                                               | FOS PO System removed altogether, after alternative process established                                                                                               | Information Technology              | 03/24/2022                | ●                  | Complete    | Chief Information Officer           | Mar-22             | Mar-22 | n/a |     | Reports for Old FOS Purchase Order System (Email)                  |
|                                                                 | Sage AP module as replacement system, scope of work, budget and timeline                                                                                              | Financial Services Manager          | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | TBD                | TBD    | n/a |     |                                                                    |
|                                                                 | Sage AP module updated to integrate with business practices                                                                                                           | Financial Services Manager          | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | TBD                | TBD    | n/a |     |                                                                    |
|                                                                 | Sage AP module replaces PO payment Excel macro form w (Long-term solution)                                                                                            | Financial Services Manager          | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | TBD                | TBD    | n/a |     |                                                                    |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                                                                                                                       |                                     |                           |                    |             |                                     |                    |        |     |     |                                                                    |
|                                                                 | FOS replacement draft product (Email to Admin Leadership)                                                                                                             | Financial Services Manager          | 06/04/2021                | ●                  | Complete    | Administrative Leadership Team      | n/a                | n/a    | n/a |     | email                                                              |
|                                                                 | Oregonbuys Payment Guidance draft (Email to Admin Leadership)                                                                                                         | Financial Services Manager          | 06/04/2021                | ●                  | Complete    | Administrative Leadership Team      | n/a                | n/a    | n/a |     | email                                                              |
|                                                                 | Preparation for launch of FOS replacement; (Email to Leadership)                                                                                                      | Financial Services Manager          | 06/09/2021                | ●                  | Complete    | n/a                                 | n/a                | Jun-21 | TBD |     | Forestry Order System Sunset (Email 06/04/2021)                    |
|                                                                 | Launch of FOS replacement Timeline w/Guidance and training information (Email to All Forestry)                                                                        | Financial Services Manager          | 06/14/2021                | ●                  | Complete    | n/a                                 | Jun-21             | Jun-21 | TBD |     | Forestry Order System Sunset Information (Email 06/09/2021)        |
|                                                                 | Final update on launch of FOS replacement with training dates and new form                                                                                            | Financial Services Manager          | 06/25/2021                | ●                  | Complete    | n/a                                 | Jun-21             | Jun-21 | TBD |     | Forestry Order System Replacement Form Training (Email 06/14/2021) |
| <b>TRAINING NEEDS</b>                                           |                                                                                                                                                                       |                                     |                           |                    |             |                                     |                    |        |     |     |                                                                    |
| ✓                                                               | Training instructions for FOS replacement Excel PO form                                                                                                               | Disbursements Manager               | 06/25/2021                | ●                  | Complete    | Financial Services Manager          | Jun-21             | Jun-21 | TBD |     | Forestry Order System Sunset Information (Email 06/09/2021)        |
|                                                                 | Training for Sage AP module if agency uses this product                                                                                                               | Disbursements Manager               | TBD                       | ●                  | Not Started | Financial Services Manager          | TBD                | TBD    | TBD |     |                                                                    |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                                                                                                       |                                     |                           |                    |             |                                     |                    |        |     |     |                                                                    |
|                                                                 | Review and update policy/procedures to meet changing needs (annually)                                                                                                 | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started | Deputy Director for Administration  | n/a                | n/a    | n/a |     |                                                                    |
|                                                                 | Administrative Branch Fiscal Year Operating Plan core duties updated                                                                                                  | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started | Deputy Director for Administration  | n/a                | n/a    | n/a |     |                                                                    |
|                                                                 | Position Descriptions updated w/duties                                                                                                                                | Assistant Deputy Director for Admin | 06/30/2025                | ●                  | Not Started | Deputy Director for Administration  | n/a                | n/a    | n/a |     |                                                                    |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                                                                                                       |                                     |                           |                    |             |                                     |                    |        |     |     |                                                                    |
|                                                                 | Sage AP Module configuration - budgetary investment plan                                                                                                              | Financial Services Manager          | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | TBD                | TBD    | TBD |     |                                                                    |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |

## MGO Implementation Management Plan Template - Deliverable Status Log

**MGO Recommendation # and Title:** #28 - Encumbrances

**ET Sponsor:** Deputy Director for Administration

**Due Date:** 06/30/2023

**Last Update:** 03/05/2024 v.6 | MGO has defined this recommendation as In Progress, with the risk rating remaining Low. - February 2024 MGO Implementation Plan Review

**Purpose:** This document contains key deliverables for implementing recommendations presented in the MGO Report, April 2021.

**Rating:** MGO Recommendation:

Low Once OregonBuys is utilized as a procurement system, the ODF Administrative Branch should consider recording encumbrances to more accurately project cash flows and budgets.

**(MGO) Action Plan:**

Once OregonBuys is utilized as a procurement system, ODF should consider recording encumbrances.

**MGO Observation:**

We noted that the current processes and procedures in place do not provide the necessary information needed to utilize encumbrances. Additionally, the use of encumbrances by ODF is not mandated by the State.

**MGO Potential Impact / Risk:**

The lack of utilizing encumbrances could result in underestimated budgeted expenses and inaccurate cash flow projections.

**ODF Management Response:**

ODF agrees to explore this recommendation further with recognition that OregonBuys implementation as a statewide procurement system is beyond ODF's oversight and instead dependent upon the state enterprise readiness and actionable implementation. Once OregonBuys is fully implemented, this process will be investigated. While encumbrances are an extremely valuable tool for projecting cash flow needs, the current process within the current system (SFMA) for recording and managing encumbrances is very time and staff consuming, especially at year-end.

| Deliverable Identification                                      |                                                                                                          | Owner                                                                 | Estimated Completion Date | Deliverable Status |             | Approver(s)                         | Deliverable Review |        |     |     | Supporting Documentation                                                                 |
|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------------|--------------------|-------------|-------------------------------------|--------------------|--------|-----|-----|------------------------------------------------------------------------------------------|
| √                                                               | Deliverable Name                                                                                         |                                                                       |                           | Status Indicator   | Status      |                                     | District Business  | LT     | ET  | BOF |                                                                                          |
| √                                                               | OregonBuys Phase II for eProcurement launched for ODF use (MGO)                                          | Contract Services Program Manager                                     | 06/01/2022                | ●                  | Complete    | DAS                                 | Jul-21             | Jul-21 | n/a |     | OregonBuys Project eNewsletters, July and August 2022                                    |
|                                                                 | Analysis of feasibility / need to record encumbrances within OregonBuys (MGO)                            | Financial Services Manager/ Contract Services Program Manager         | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | TBD                | TBD    | TBD |     |                                                                                          |
| √                                                               | Reference Outstanding Assets & Liabilities Tracker to capture all unknown liabilities                    | Protection Finance Manager                                            | 06/30/2023                | ●                  | Complete    | Assistant Deputy Director for Admin | n/a                | n/a    | n/a |     | Outstanding Assets & Liabilities Tracker, FS Incident Cost & Cost Share Estimate Tracker |
| <b>POLICY AND PROCEDURES</b>                                    |                                                                                                          |                                                                       |                           |                    |             |                                     |                    |        |     |     |                                                                                          |
| <b>ODF Policy (list topics and define milestones)</b>           |                                                                                                          |                                                                       |                           |                    |             |                                     |                    |        |     |     |                                                                                          |
|                                                                 | Review and update expenditure policies, if encumbrances are feasible                                     | Financial Services Manager                                            | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | TBD                | TBD    | TBD |     |                                                                                          |
|                                                                 | Review and update procurement policies, if encumbrances are feasible                                     | Contract Services Program Manager                                     | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | TBD                | TBD    | TBD |     |                                                                                          |
| <b>ODF Procedures (list topic(s), define each)</b>              |                                                                                                          |                                                                       |                           |                    |             |                                     |                    |        |     |     |                                                                                          |
|                                                                 | Review and update expenditure procedures, if encumbrances are feasible                                   | Financial Services Manager                                            | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | TBD                | TBD    | TBD |     |                                                                                          |
|                                                                 | Review and update procurement procedures, if encumbrances are feasible                                   | Contract Services Program Manager                                     | TBD                       | ●                  | Not Started | Assistant Deputy Director for Admin | TBD                | TBD    | TBD |     |                                                                                          |
| <b>ODF Greenbook (list sections, define action needed)</b>      |                                                                                                          |                                                                       |                           |                    |             |                                     |                    |        |     |     |                                                                                          |
|                                                                 | Review and update incident procedures, if encumbrances are feasible                                      | Incident Finance / FEMA Manager                                       | TBD                       | ●                  | Not Started | Protection Finance Manager          | TBD                | TBD    | TBD |     |                                                                                          |
| <b>ODF Guidance or Memorandum (list sections)</b>               |                                                                                                          |                                                                       |                           |                    |             |                                     |                    |        |     |     |                                                                                          |
|                                                                 | TBD                                                                                                      | TBD                                                                   | TBD                       | TBD                | TBD         | TBD                                 | TBD                | TBD    | TBD | TBD | TBD                                                                                      |
| <b>IT SYSTEM CONSIDERATIONS</b>                                 |                                                                                                          |                                                                       |                           |                    |             |                                     |                    |        |     |     |                                                                                          |
|                                                                 | TBD                                                                                                      | TBD                                                                   | TBD                       | TBD                | TBD         | TBD                                 | TBD                | TBD    | TBD | TBD | TBD                                                                                      |
| <b>COMMUNICATION PLANNING</b>                                   |                                                                                                          |                                                                       |                           |                    |             |                                     |                    |        |     |     |                                                                                          |
|                                                                 | TBD                                                                                                      | TBD                                                                   | TBD                       | TBD                | TBD         | TBD                                 | TBD                | TBD    | TBD | TBD | TBD                                                                                      |
| <b>TRAINING NEEDS</b>                                           |                                                                                                          |                                                                       |                           |                    |             |                                     |                    |        |     |     |                                                                                          |
|                                                                 | TBD                                                                                                      | TBD                                                                   | TBD                       | TBD                | TBD         | TBD                                 | TBD                | TBD    | TBD | TBD | TBD                                                                                      |
| <b>MAINTENANCE NEEDS POST-IMPLEMENTATION</b>                    |                                                                                                          |                                                                       |                           |                    |             |                                     |                    |        |     |     |                                                                                          |
|                                                                 | TBD                                                                                                      | TBD                                                                   | TBD                       | TBD                | TBD         | TBD                                 | TBD                | TBD    | TBD | TBD | TBD                                                                                      |
| <b>BUDGETARY, LEGISLATIVE, OR ADMINISTRATIVE CONSIDERATIONS</b> |                                                                                                          |                                                                       |                           |                    |             |                                     |                    |        |     |     |                                                                                          |
|                                                                 | Consider temporary or LD Business Analyst capacity to support OregonBuys Encumbrance process development | Financial Services Program Manager/ Contract Services Program Manager | TBD                       | ●                  | Not Started | Deputy Director for Administration  | TBD                | TBD    | TBD |     |                                                                                          |

| Status Legend: |                      |
|----------------|----------------------|
| ●              | Not Started          |
| ●              | Being Initiated      |
| ●              | In Review / Underway |
| ●              | Approved / Completed |



|                       |                                                                                                                                                                                       |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Agenda Item No.:      | 7                                                                                                                                                                                     |
| Work Plan:            | State Forests Work Plan                                                                                                                                                               |
| Topic:                | Western Oregon State Forests Draft Habitat Conservation Plan                                                                                                                          |
| Presentation Title:   | None                                                                                                                                                                                  |
| Date of Presentation: | March 7, 2024                                                                                                                                                                         |
| Contact Information:  | Cal Mukumoto, Oregon State Forester<br>(503) 945-7200; Cal.T.Mukumoto@odf.Oregon.gov<br>Michael Wilson, State Forests Division Chief<br>(503) 945-7351; Michael.Wilson@odf.Oregon.gov |

**SUMMARY**

The State Forester will make his recommendation to the Board of Forestry on how best to proceed with the Western Oregon Habitat Conservation Plan (HCP) project.

**CONTEXT**

In October 2020, the Board of Forestry (Board) directed the State Forests Division (Division) to finalize development of the Western Oregon State Forests Habitat Conservation Plan (HCP) and begin the National Environmental Policy Act (NEPA) process. The Board also directed the Division to develop the Western Oregon State Forests Management Plan (FMP) that would use the draft HCP as its mechanism for compliance with the federal Endangered Species Act (ESA). The FMP is needed to articulate the complete integrated forest management approach for state forest lands.

The Division provided results of new modeling estimates of long-term timber harvest, revenue, habitat, and carbon storage under the draft FMP (that relies upon the draft HCP for ESA compliance) with the Board of Forestry in December 2023. Since then, the State Forester held listening sessions to provide the public with an opportunity to share thoughts or concerns specific to this new information with the State Forester, in anticipation of the State Forester making a recommendation to the Board on how to best to proceed with work on the HCP project.

**BACKGROUND**

All landowners must comply with the ESA. Currently the Division complies with the ESA through a process called “take avoidance.” State forest lands are managed in alignment with the current FMP. Habitat is evaluated operation-by-operation, and surveys are conducted for listed species. If a listed species is detected, specific management activities are either modified or may have to be foregone entirely. Without an HCP, management activities are subject to new listings or new information including updated conservation standards. There is no federal endorsement affirming the adequacy of any specific non-federal “take avoidance” strategy, making future management activities uncertain. The Division has operational policies in place that are intended to avoid the take of listed species; however, these policies are subject to legal challenge that allege they are insufficient to avoid take.

An HCP is an ESA compliance tool involving an agreement between the Department of Forestry, the U.S. Fish and Wildlife Service (USFWS) and the National Oceanic and Atmospheric Administration (NOAA) Fisheries that provides a holistic approach to

complying with the ESA. The HCP establishes long-term commitments to conservation and provides long-term assurances that forest management will continue, under a set of agreed upon conservation measures throughout the life of the HCP (70 years). The conservation strategy set forth in an HCP is designed to offset take of the covered species and otherwise meet requirements of the ESA to result in permits issued by the US Fish and Wildlife Service and NOAA Fisheries, which allow for take of covered species that is incidental to covered management activities (incidental take permits). Compliance with the terms and conditions of incidental take permits eliminates risk of liability under the ESA providing certainty for future management activities during the HCP term.

The draft HCP covers 639,489 acres of state forestlands west of the Cascades. Most of these lands (96% or 613,734 acres) are owned by the Board, and the remaining 4% (25,755 acres) are Common School Forest Lands (CSFL) owned by the State Land Board. The draft HCP does not include the CSFL in the Elliott State Forest.

At the direction of the Board of Forestry, ODF has been developing a draft HCP since 2018. In October 2020, the Board directed staff to begin the National Environmental Policy Act (NEPA) process to finalize the HCP, based on a comparative analysis that evaluated the expected outcomes and tradeoffs of implementing an HCP versus continuing under a survey and manage approach to avoid “taking” of species listed under the ESA.

The Board has discussed the draft HCP multiple times over the past several years and received a large volume of testimony from the Forest Trust Lands Advisory Committee and other county partners, stakeholders, and the public.

The Board has also been advised by ODF, to the best of staff’s knowledge and ability, on the risks to the HCP process overall that may result from changes to the HCP, which could require beginning the NEPA process again or that may result in additional/modified terms and conditions, or both. The State Forester and Board members have also had the opportunity to meet with US Fish and Wildlife Service staff to discuss the draft HCP and associated processes.

### **Listening Sessions**

The State Forester held a series of listening sessions for the purpose of hearing final thoughts from the public prior to making the following recommendation to the Board of Forestry on a path forward for completing the draft Western Oregon State Forests Habitat Conservation Plan (HCP) and Western Oregon State Forest Management Plan (FMP) for 640,000 acres of state-managed forestlands in western Oregon.

Two in-person sessions (held in Eugene and Astoria) and one virtual session were initially scheduled. A concern was raised prior to the Eugene session that the recent winter storm would impede participation, so an additional virtual session was scheduled to ensure that anyone impacted by the storm and unable to attend the in-person event could still be heard by the State Forester. Recognizing some interested parties would want to provide only written comments or more extensive comments than the two minutes verbal comment limit would allow, written comments were also accepted.

Commenters were asked to direct their comments specifically to the following three questions:

1. How does the new information affect your perception of the appropriate blend of social, economic, and environmental benefits provided through the draft HCP and draft FMP?
2. What specific recommendations do you have to improve social, economic, and environmental outcomes from the management of Oregon's state forest lands?
3. What is the most important consideration related to the new information about the draft FMP and draft HCP that you want the State Forester to know?

The State Forester heard testimony from 118 people at these listening sessions and received 157 written comments. These comments are summarized in Attachment 1.

## **RECOMMENDATION**

The Board of Forestry direct the Department of Forestry to:

1. Take actions necessary to finalize the Western Oregon State Forests Habitat Conservation Plan as drafted and work with US Fish and Wildlife Service and NOAA Fisheries to complete the HCP and obtain the associated incidental take permits. Completion of the HCP will include the minor changes made since the release of the public draft in March 2021, and other minor changes needed to obtain the incidental take permits. It will not include significant changes to the conservation actions as currently drafted.
2. Model management outcomes that the Board can use to discuss trade-offs and inform the setting of Performance Measure targets to be used to direct initial implementation of the FMP that relies upon the HCP for ESA compliance.

## **NEXT STEPS**

With the Board's acceptance of the State Forester's recommendation, the Department will:

1. Take actions to complete the draft HCP with NOAA Fisheries and US Fish and Wildlife Service.
2. Return to the Board following ITP issuance with modeling of potential implementation options to inform a Board discussion of trade-offs and decisions on Performance Measures.
3. Return to the Board to initiate rulemaking on the draft Forest Management Plan.

## **ATTACHMENTS**

1. Summary of Listening Post Comments

## HCP/FMP Listening Sessions with the State Forester

### Summary of Comments

#### Background

The State Forester held a series of listening sessions for the purpose of hearing final thoughts from the public prior to making a recommendation to the Board of Forestry on a path forward for completing the draft Western Oregon State Forests [Habitat Conservation Plan](#) (HCP) and Western Oregon State [Forest Management Plan](#) (FMP) for 640,000 acres of state-managed forestlands in western Oregon.

The Department of Forestry shared the results of new modeling estimates of long-term timber harvest, revenue, habitat and carbon storage under the draft plans with the Board of Forestry in December 2023. The listening sessions are intended to provide the public with an opportunity to share thoughts or concerns specific to this new information with the State Forester, as he prepares to recommend how to move forward with finalization of both the HCP and FMP.

Two in-person sessions (held in Eugene and Astoria) and one virtual session were initially scheduled. A concern was raised prior to the Eugene session that the recent winter storm would impede participation, so an additional virtual session was scheduled to ensure that anyone impacted by the storm and unable to attend the in-person event could still be heard by the State Forester. Recognizing some interested parties would want to provide only written comments or more extensive comments than the two minutes verbal comment limit would allow, written comments were also accepted.

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#### Process

The State Forester received 157 written comments. The majority of these (105) reflected three email campaigns and 52 were unique. One of the email campaigns urged finalization of a strong HCP and an ecologically-sound FMP and advocated for moving the draft HCP forward without changes. The second campaign urged the Board to not move the HCP forward. The third advocates for further work to better balance the HCP in terms of conservation and economic outcomes with emphasis on improving the economic outcomes. Some of the written comments were submitted by individuals who also provided oral comments.

The listening sessions were well-attended with 37 people providing comments in Eugene, 50 people providing comments in Astoria, and 31 people providing comments on the virtual platform. Everyone in attendance who wished to provide oral comment was able to, and all sessions had spots that were unfilled. Commenters included elected officials, representatives of interest groups, and individuals. Many speakers chose to supplement their oral comments with written comments.

## Summary of Comments

Written and verbal comments are summarized below and are organized into overarching themes. Comments in *italics* indicate specific management standard changes recommended by commenters. Claims made in these comments have not been checked by Department staff for accuracy and should be considered the opinion of the commenter. If the commenter cited a source, it is reflected in the comments.

### Community Vitality/Services/Employment

- Chronic unemployment and underemployment lead to increased levels of substance abuse and homelessness. In communities large and small, schools cut teachers and staff, local government cut important programs and delayed needed maintenance projects.
- Timber jobs are already lost due to mechanization in the industry.
- If timber companies really cared about jobs, they would park their fancy machines and hire back those loggers that machines replaced.
- HCP will cost jobs.
- Not the Board's job to save local economies, fund schools, fire and police departments, or solve local government budget issues
- We've created a system where communities are dependent on money from cutting trees, and now expected to subsidize communities
- State should not tie community services to harvest of trees
- Develop alternative funding sources for rural governments
- HCP appears to be a stand-in for political arguments over rural county funding
- Over 500,000 people obtain water from western Oregon state forests – the value of this water should be more fully recognized by ODF
- Trying to maintain employment and timber revenue by over-harvesting our State Forests for decades is not sustainable.
- If forest health and non-timber forest resources are allowed to decline further in favor of revenue protection the consequences will be more difficult to remedy in the future.
- Majority of timber revenue going to the counties, goes to schools, not county services.
- Carbon markets can provide opportunities for additional revenue sources to help make up the gap of revenue not realized from habitat conservation areas.
- Money from timber reduces burden on taxpayers.
- Lack of domestic supply of timber will cause importation of wood from other countries.
- Taxpayers shouldn't have to pay to manage forests.
- 2020 Propublica/OPB research found severance tax has cost rural communities over \$3 billion over past 30 years.
- More than half of communities lost more revenue from tax cuts than reduced harvests.
- Loss of salmon habitat has caused losses to regional tourism economies.
- Substantial monies come into the state from recreation and visitors to our forests. An increase in taxes in that segment could help to take the place of the timber harvest tax for rural community infrastructure.
- The HCP will defund critical community services.
- Having loggers and milling infrastructure is critical to local communities and small woodland owners.

- Doomsday discussion on school funding is troublesome. All schools receive baseline funding and the impacts to schools from the HCP are overstated. Knappa School District 4 receives 1% of its funding (\$75,000) from timber sales and the HCP will reduce that to \$50,000.
- Trading-off between environmental protections and community economics is a false balancing act. Oregon must diversify funding for county services to sever the financial dependence on logging state forests.
- Taxes should be increased on timber harvested from private and public lands to fund county services.
- Forestry jobs have wages roughly 7% higher than statewide average of all jobs (\$64,000).
- Economic research shows the health of rural economies increases with conservation. Jobs, income, and property values increase.

### **Climate Change/Carbon Sequestration**

- Board must adopt an FMP that will address future challenges
- HCP sequesters more carbon by promoting growth of mature and old growth forests
- *Rotations should be extended to 80-100 years to allow for more Carbon sequestration*
- Highest and best use of a productive forest is contributing to carbon sequestration
- With knowledge of climate change, ODF should be more conservative with harvest decisions
- Dead trees don't sequester carbon
- Thinning and replanting will do more for climate change than no management for 90 years
- HCP may overestimate the amount of habitat in the future due to not accounting for climate change
- State Forests are underfunded to be able to continue management in the face of climate change uncertainty.
- In the context of the social cost of CO<sub>2</sub>, the cost savings from reducing logging exceeds the value of the foregone timber by more than 20:1.
- Timber industry is Oregon's largest source of climate pollution.
- Climate change increases human mortality through heat domes, heat waves, hurricanes, among other events. Climate pollution from state lands kills 1,200 people annually.
- Ice cores have been taken in Antarctica, and these show that three times there has been no ice there. This shows that there are naturally-occurring warm and cold periods based on regular sun cycles. We're about to enter a mini-ice age and need to be cautious about limiting people's ability to warm themselves.
- CO<sub>2</sub> is not a pollutant; it is plant food.

### **Timber Harvest Prescriptions/Silviculture/Reforestation**

- *Do not salvage harvest – unless forest is hit with 2 fires in short amount of time, the forest will regenerate more quickly and with biodiversity*
- *Do not harvest mature or old growth forests*
- *Leave many more than 2 trees per acre*
- No clearcuts
- *50-year moratorium on clearcuts*
- *Cease use of pesticides*
- *Stream buffers on small streams need to be increased by 50 ft to ensure cooling and prevent logging near landslide prone areas.*
- Timber sales don't include costs of reforestation and counties do not share in costs to reforest.

- Evaluating planting densities, site prep needs, and minimizing treatments within stands that amount to less than 5-acres.
- Active management is the solution for healthy forests.

### **Habitat/Wildlife**

- At the beginning of sixth great mass extinction and habitat destruction is primary reason
- State Forests are the only place in western OR to carryout large-scale habitat restoration
- Best available science should be the basis for the management of SF lands
  - Changes due to political and corporate pressures should not be made
- Most valuable resource coming from the forest is cold, clean water.
- Biodiversity relies on sustaining old-growth and middle-growth forests. The HCP will provide these forests.
- Species diversity assists in soil reclamation, clean streams, cleaner air, and weather pattern stabilization.
- Tree harvest will cause insect-eating birds to be replaced by seed-eating birds, leading to increases in insect outbreaks.
- Habitat focus of HCP seems disproportionately-oriented toward a few species.
- HCP has a commitment to achieve 134,000 acres of habitat for Northern Spotted Owl at the end of the permit term. The report shows this has been achieved already, and is exceeded by 64% at the end of the permit term.

### **Certainty/Resilience/Balance/Sustainability**

- HCP provides certainty for conservation and harvest outcomes
- Industrial forestry is not ecologically, economically, or socially sustainable
- HCP lacks balance – too much habitat, not enough harvest
- HCP outcomes will mirror USFS Northwest Forest Plan – overstocked timber that will burn
- While HCP could be improved, change is needed to secure greater stability for forests, wildlife, air, water and people
- twin goals of stabilizing volume outputs at a level needed by industry and adequate protection for covered species to stave off frivolous litigation are not met
- GPV is not met by reducing harvest
- HCP should be first step to eliminate logging on State Forests
- undertake a more complete economic analysis of the dollar values of State Forest assets derived from water supplies, recreation, tourism, carbon capture, fishery production, and ecosystem restoration.
- OR has millions of acres of privately held forest land from which timber can and will be cut. State Forests should be set-aside for all the non-timber harvest values.
- Without the HCP State Forests will be mired in lawsuits possibly halting all timber harvests and leading to a situation similar to the Elliott State Forest.
- The current State Forests funding approach does not meet the GPV rule, often shortchanging both the social and environmental benefits necessary to sustain healthy ecosystems for us into the future.
- HCP relies too heavily on the strategy of habitat preservation and ignores the economic and societal responsibilities.
- Set-asides will not forever protect habitat.
- Where will lumber for the Governor’s housing bill come from if it can’t be harvested from State Forests?



- Without management, the forests will burn.
- Studies show that forest soil is depleted by the third generation of clearcutting.
- Clearcuts lead to increased temperatures and increased wildfire risk.
- There are ways to respectfully log to benefit people and nature. Instead Oregon imports timber.
- We need to protect vast areas of natural forests, this takes redirecting, reprioritizing and building a 100, 500 year plan.
- Water volumes are decreasing due to mismanagement of the timber industry.
- HCP will bankrupt the \$6 billion state forests asset
- The Elliott shows what will happen to State Forests; litigation and harvest levels drop to zero while trying for an HCP.
- Page 8 of the Modeled Outputs report states: “projected volumes per acre are still high for harvests associated for current stands.” These volumes are still a reduction of over 20 percent from the 5-year average.
- ODF’s costs in FY20 were nearly \$41 million, a 63% increase over FY10, even though staff has been reduced by 6%. Costs will likely continue to increase.
- Failure to move forward with the HCP will result in federal lawsuits for failure to comply with the ESA.
- More prescribed fire included in the HCP.
- Stop 10 a.m. rule. Adopt modern fire ecology practices.
- Benefits do not outweigh the costs

#### Process

- This is the second attempt to pass an HCP and I fear the cost to terminate this one and start over is not feasible with the current budget and funding structure within the State Forests Division.
- OSU Forestry declined to manage with an HCP. The State Forests HCP will likely be the same.
- Use a go-slow approach like adopting the Private Forest Accord rules, something that has been broadly agreed upon.
- Need more transparency.
- A simplified FMP and HCP should be produced for public consumption so that the public can really understand what is at stake here.
- Take whatever time necessary to develop a 70-year plan that uses proper data and refrain from over-estimating and over-committing habitat areas that do not align with existing data or requirements by federal agencies.
- US Forest Service has tools to help with modeling effects of climate change.
- Modeling must be done with peer reviewed data and research.
- Stakeholder input is vital to making the process successful.
- The success of the PFA shows that constructive and positive agreement can be met between stakeholders with divergent interests.
- Need transparency on how the HCP would address the changes in the forest landscape and habitats caused by the 2020 wildfires.
- Need to provide specific, accurate, and reliable information about revenue in Clackamas County.
- Clackamas County forest lands should be removed from the HCP.
- Use proper data and refrain from over-estimating and over-committing habitat areas that do not align with existing data or requirements by federal agencies.

- Board of Forestry should explain exactly how the proposed HCP represents Greatest Permanent Value.
- Focus on analyzing the trade-offs between policy choices being considered.
- Appear to be in violation of ORS 184.429(1) (Powers and Duties of the Sustainability Board).
- Review Bob Zybach's "Giesy Plan Option."

## **Board Meeting Wrap Up**

*This item allows the Board of Forestry and Secretary to reflect, discuss, and mop up any meeting items for the good of the order.*

*This is an information item.*